SUPPLEMENT TO

The Bombay Gazette.

BOMBAY:—FRIDAY, MARCH 22, 1878.

THE BUDGET.

RESOLUTION BY THE GOVERNMENT OF INDIA, FINANCIAL DEPARTMENT, DATED 18TH MARCH, 1878.

1. Such full explanations of the general financial situation of the Government of India have lately been given in the Legislative Council of the Governor General, in connection with the new measures of taxation which have been adopted, that the necessity for entering into much detail at present has been obviated. As no legislation is required to carry out any measures which the Government of India now proposes to adopt, the Financial Statement necessarily takes the form of a Resolution of the Government, for no Statement could be made in the Legislative Council without disregarding the provisions of the Act of Parliament by which the Council is constituted. It will, however, be convenient to recapitulate the main facts which have lately been laid before the Council and the public, and to refer to the more important measures, whether of taxation or of financial administration, which have been taken during the past year.

2. A Statement in explanation of the Accounts of the year 1876-77, of the Regular Estimates of the current year 1877-78, and of the Budget Estimates of the coming year 1878-79, accompanies this Resolution. The main results will now be summarized.

3. The Accounts of 1876-77 show a deficit on the ordinary account of £2,182,778, of which a sum of £3,450,000 is due to Famine Expenditure and Loss of Revenue.

4. The Expenditure on Productive Public Works (under which designation the class of works will be henceforth spoken of hitherto termed Extraordinary) was £3,809,284.

5. The Regular Estimate for 1877-78 shows a deficit on the Ordinary Account of £3,434,000. This result is worse than the Budget Estimate by £2,809,300, due to the prolongation of the Famine in Southern India, which is now expected to cost, in loss of revenue and direct expenditure during the current year £6,500,000.

6. The Expenditure on Productive Works for 1877-78 is now estimated at £4,877,000.

7. The effects of the Famine have so entirely disturbed the whole of the Financial arrangements of these two years that no useful comparison can be instituted between the Budget Estimates and the later results. Full details, however, will be found in the Statement appended to this Resolution.

8. The Budget Estimates for 1878-79 shows the Ordinary Revenue at £63,250,000, and the Ordinary Expenditure at £61,094,000, with a surplus of £2,156,000.

9. The increase of the Revenues compared with the Regular Estimates for 1877-78 is due, to the extent of £2,654,000 to the incorporation of Provincial rates, which have hitherto been excluded, and £929,000 arises from new taxation.

The land revenue of 1877-78 having been about £1,300,000 in deficit of the normal receipts, and that of 1878-79 being about £700,000 in excess, accounts for an apparent improvement in the Budget Estimate of nearly £2,000,000.

The improvement in the Excise, £248,000, is partly real and the result of improved administration, and partly due to depression in 1877-78.

Under Assessed Taxes is shown the proceeds of the New License Tax amounting to £765,000.

The decrease under Customs and increase under Salt will be explained subsequently.

The net revenue under Opium is taken at 6 millions, being less by about £500,000 than the Regular Estimate. This decrease is mainly due, as explained in the Statement, to a failure in the opium crop in Malwa.

The decrease under Mints is due to the very large coining operations of 1877-78.

The head Guaranteed Railways shows a decrease of £965,000, the revenue having been swollen by famine and other exceptional causes during the current year.

State Railways show an estimated increase of £430,000, with a gross income of £967,000.

10. The ordinary expenditure excluding £565,000 for Famine amounts to £60,444,600, showing an increase over the corresponding estimated expenditure for 1877-78 (also excluding Famine) of £3,765,000, of which £2,832,100 is due to the incorporation of the Provincial Expenditure now for the first time brought into the general accounts.

Under Expenditure, the increase under Interest is £161,000, the total charge being £5,909,000. The apparent increases under Land Revenue, Minor Departments, Police, Education and some other less important heads are due to the transfers from Provincial Funds.

The reduction under Opium, £469,000, arises from reduced payments to cultivators.

The largely increased remittances in the coming year lead to an increase of £1,384,000 under the head Loss by Exchange.

Famine Relief shows a reduction of £4,734,000. The estimate provides for £500,000 for relief, to which £55,000 has to be added under Army. The corresponding charge last year under Army was £200,000.

The Expenditure under Army shows a satisfactory diminution of £636,000, due to the extent of £225,000 to expenditure in India, the rest being under Stores in England.

The Increase under Public Works Ordinary is due to the Provincial Expenditure.

State Railways show an increase of £298,000 with a total of £704,000, leaving a net increase of £263,000.

11. The Expenditure under Productive Public Works, hitherto classed as Public Works Extraordinary, is estimated for 1878-79 at £4,555,000. This grant is less by £322,000 than the Regular Estimate for 1878-79 but exceeds the Budget Grant of that year by £927,000. The excess expenditure under this head in the current year was due partly to the desire to complete the Indus Valley Railway, and partly to works undertaken for Famine relief.

12. Taking into account the capital transactions with the Guaranteed Railway Companies and the loans to Native States, &c., the net sum borrowed in 1876-77 was £3,306,595, exceeding by £1,409,795 the sum (£1,896,800) entered in the Regular Estimates. This, and some other circumstances, explain the excess of £2,776,865 in the Opening Balances of 1877-78 as compared with the Regular Estimates. In 1877-78 the net sum borrowed similarly calculated amounts to £6,726,000, exceeding by £1,344,900 the sum £5,381,100 shown in the Budget Estimates. The Closing Balances of the year are now expected to be £16,000,000, being more than the Opening Balances by £535,335, and than the estimated Closing Balances by £2,488,800. The great extra expenditure imposed upon the State by the prolongation of the Famine was practically almost entirely met by the excess sum borrowed in the two years compared with the Estimates of the 15th March last, *viz.*, £2,754,695.

Next year it is proposed to borrow in all only £2,500,000, of which £600,000 is wanted for loans to Native States and the like, and £1,000,000 for repayment to the Guaranteed Railway Companies; the net sums therefore added to the Debt will, if the Estimates are realised, be only £900,000. But, on the other hand, the balances will be reduced by £1,500,000. The Government of India cannot at present give any information about the time or manner in which it will borrow the £2,500,000 set down in the Estimates, or whether sum which it may actually want. The Closing Balance of 1878-79 is estimated at £14,500,000. Of the Closing Balances, £14,734,600 in 1877-78 and £13,069,200 in 1878-79 are expected to be in the Indian Treasuries.

13. The total net cost of the Famine in Southern India is now estimated to be—

In 1876-77	...	...	£3,450,000
n 1877-78	...	...	£6,500,000
Total		...	£9,950,000

In 1878-79 it is, at present, expected that arrears of land revenue lying over from the famine years will be recovered in excess of the famine expenditure occurring in the year by about £116,000. Upon the whole, it seems probable that the whole net cost of the Famine will be about nine-and-three-quarters millions sterling, *viz* :—

In the Bombay Presidency	...	£1,300,000
In the Madras Presidency	...	£8,450,000
		£9,750,000

14. In the Financial Statement for 1877-78 made by the Hon'ble Sir John Strachey on the 15th March 1877 it was shown as the result of a careful examination of the Actual Accounts of the Revenues and Expenditure of the Empire during the preceding seven years that excluding the cost of famine relief the Government had just managed to pay its way. Before the commencement of the great famine from which the country has lately been suffering, and the effects of which have even now not entirely passed away, the finances of India might be considered to be in a condition of equilibrium. But for one reason the financial position would have been satisfactory. The ordinary public expenditure, with the exception of that incurred in England for the Army, not only showed no tendency to increase, but, excluding famine relief, it was less in 1875-76 by more than £1,000,000 than it had been seven years before. Excluding *Loss by Exchange*, an element altogether beyond our control, the net expenditure during the same period had decreased by £2,254,000. It was shown also that the net revenue of the Empire had increased in seven years by more than £2,000,000, or at the average rate of nearly £300,000 a year. Thus but for one cause, we might have hoped that no addition to the burdens of the country would be necessary, and that the normal growth of the revenues would have enabled the Government to go on gradually carrying out those measures of fiscal and administrative reform which it felt to be essential to the prosperity and progress of the Empire. The cause which rendered nugatory all such anticipations and beliefs was the recognition of the fact that the obligations entailed on the Government by the periodical and inevitable recurrence of famine must be provided for among the ordinary charges of the State.

15. When it was thus admitted that famines must be looked on not as abnormal or exceptional calamities, but as certain from time to time to recur, it became obvious that sound financial policy obliged the Government to reject altogether the expedient of trusting to borrowing to meet the charges which they entailed, and that it was essential to make such an improvement in the financial position of the Government as would enable it to meet these charges from its ordinary revenue. This could only be done satisfactorily by securing in years of prosperity a substantial surplus of revenue over expenditure by means of which the Government could meet the charges thrown upon it in years of famine.

16. It was not possible to estimate with any confidence the amount of financial relief which was necessary before the Government could undertake these new burdens, but for reasons which were explained by the Hon'ble Sir John Strachey in his speech in the Legislative Council on the 27th December 1877, the Government decided that the yearly average cost of famines, in loss of revenue and actual expenditure, could not safely be estimated at less than £1,500,000.

17. It was necessary therefore (on account of famine alone) to improve the financial position by that amount. Besides this it was necessary to provide a margin on the annual estimates of at least £500,000, to meet those contingencies which cannot be foreseen, but to which we must always be liable, and to assist the Government in providing the means of proceeding steadily with the administrative and fiscal improvements which from time to time become necessary.

Thus, the conclusion was arrived at, that when the late famine commenced, or we may say at the beginning of the current year 1877-78 the revenues were deficient to the amount of about £2,000,000 a year.

18. In considering how these additional resources could be supplied, the Government of India anxiously directed its attention in the first instance to the possibility of reducing expenditure. In regard to the civil expenditure although there are still some branches of the Administration for which the charges ought undoubtedly to be diminished, the Government was satisfied that no very great reduction could be hoped for. In the seven years to which reference has been made the net civil expenditure was reduced by £1,500,000 a year. This fact justifies the Government of India in declaring that the administration of the finances has been conducted with care and economy in the past, and entitles it to claim confidence when it asserts its resolution to exercise similar care and economy in the future.

19. No reduction could be looked for in the charges for Productive Public Works, for, although the receipts from the Railways and Irrigation Works have rapidly increased and the financial results that have been obtained from these great undertakings are, as a whole, satisfactory and encouraging, the Government hopes to push on these useful works even more vigorously in the future than it has done in the past. Thus only can it discharge the responsibility which it has accepted, of sparing no efforts which it is possible to make for the purpose of protecting the country against the consequences of drought and famine. Past experience has proved that even from a merely financial point of view it is wise strenuously to persevere in this policy. The burden on the revenues on account of these great works goes on steadily diminishing. During the last twenty-five years more than £130,000,000 has been spent in India, either directly by the Government, or through the Guaranteed Companies, on Railways and Works of Irrigation. In 1876-77 the total net charge for interest on this account was about £1,000,000, or about sixteen shillings per cent. on the capital outlay, an insignificant price to pay for works of such incalculable usefulness. In 1877-78, under circumstances no doubt exceptional, this charge has virtually disappeared. That the policy which the Government has been pursuing in regard to the construction of productive works may, if it be wisely applied, be followed without financial risk, is further illustrated by the fact that the total charge for interest on debt of all sorts and Guaranteed Railway Capital, is in the present year less than the charge in 1870-71 by about £2,000,000.

20. Up to the year 1875-76, the efforts of the Government to reduce the Military charges had been as successful as those made to reduce the charges for the Civil Services. The net cost of the army in 1875-76 was less by £1,000,000 than it had been seven years before. Unfortunately its cost during the last two years was again increased by upwards of £1,000,000, chiefly on account of increase to the Home charges. It is satisfactory that the Estimates for the coming year 1878-79 show a reduction under this head of more than £600,000 compared with the Budget Estimate of the present year. The Government of India has been in communication with Her Majesty's Secretary of State on this important subject, and trusts that some arrangement may be found practicable which shall prevent further demands on account of the Home military charges, over which this Government has no power of control, being thrown on the Revenues of India.

21. The measures taken during the past year for increasing the powers and responsibilities of the Local Governments, the nature of which was described in the Financial Statement for 1877-78, will, it is believed, when they are complete, improve the financial position of the Government of India by an annual sum of nearly £400,000. No part of this improvement is due to fresh taxation. It is the result of the administrative changes and improvements to which the policy of decentralization has led. The original measures taken in 1870 by the Government of Lord Mayo had previously led to a saving of £330,000, and this policy, which has given increased efficiency to almost every branch of the Administration, has now added to the Imperial Revenues a sum of about £700,000 a year, without the imposition of any fresh burdens on the people. These measures of decentralization have now been more or less completely carried out in Bengal, in the North-Western Provinces and Oudh, in the Punjab, the Central Provinces, and in Bombay, and in all cases with the complete approval of the Local Governments. The only great province in regard to which no satisfactory arrangement has hitherto been found practicable is Madras.

22. After taking credit for the gain of £400,000 just referred to there remained to be provided a sum of £1,100,000 to complete the amount of £1,500,000 declared necessary to enable the Revenues to meet the estimated charges on account of famine. It appeared to the Government that this sum could only be provided by fresh taxation.

23. It is not necessary to repeat here the reasons which led the Government of India to the conclusion that the new taxes necessary for providing an insurance against famine should fall partly on the trading and partly on the agricultural classes. Nor is it necessary to describe again in detail the measures of taxation which have recently been passed into law. It is sufficient to refer to those measures in general terms.

24. The new taxation imposed on the trading classes has taken the form of a License Tax on trades and dealings. The Acts passed for the various provinces differ in some of their details, but in all matters of importance they are similar. In those which apply to the provinces of Northern India, he maximum fee chargeable in any case is Rs. 500. The minimum fee is Re. 1. The tax will be imposed on no person whose net earnings are less than Rs. 100 a year, and no person will be called on to pay an amount exceeding 2 per cent. on his annual income. In Bombay the maximum fee has been fixed at Rs. 200. The License Tax will be levied throughout India. It is estimated to yield to the Imperial Government about £700,000 after meeting charges of collection, and allowing a margin to Local Governments.

25. The tax on the agricultural classes has been imposed in the provinces of Northern India and Bengal alone. It has taken in each province the form of an addition to the existing Local Rates on land. It is expected to yield about £500,000 a year.

26. Similar additional rates have not been imposed in Madras or Bombay. In order to carry out the long-declared policy of the Government in regard to the equalization of the salt duties throughout India, an increase to the Salt Tax in those presidencies became unavoidable. Although, before any thought of imposing new taxation on account of famine had arisen, this increase had been virtually decided upon, and had therefore no connection with the new measures of famine taxation, the Government of India did not think that it would be right to impose additional direct taxation on the agricultural classes in Madras and Bombay at the same time that it was increasing the salt duties. No fresh taxation has therefore been imposed in those presidencies on the land.

27. The total amount which the new taxes on the trading and agricultural classes will yield is thus estimated at £1,200,000. The full amount, however, will not be collected in the coming year, because it will not be right to levy the additional rates on land in the North-Western Provinces, until the country has recovered from the serious loss which it suffered in the almost total failure of the last summer crops.

28. The proceeds of these taxes, together with the sum of £400,000 which will be gained by the extention of Provincial responsibility, make up a little more than £1,500,000 which is annually required for the insurance of the country against famine. The manner in which the Government proposes actually to apply this sum was fully explained by the Hon'ble Sir John Strachey in his speech in the Legislative Council on the 9th February 1878.

This explanation will be found in an Appendix to this Resolution. By following the course which is proposed, the Government of India will virtually reduce the Public Debt by £1,500,000 a year; and resources will be stored up in years of prosperity, by means of which, when famine actually occurs, it will be possible to discharge the heavy obligations which then fall upon the State. By investing in Productive Public Works from the resources thus specially created a sum of 1½ millions yearly, instead of from borrowed money, the charge for interest which would otherwise arise will be saved, while an additional income will be created from the works, which will supply in the future a source from which to meet without increased strain on the finances a corresponding interest payment on any debt which may then be incurred to meet Famine charges.

29. When introducing the new measures of taxation, it was explained by Sir John Strachey that, in the opinion of the Government of India it was necessary that a surplus should be shown on the accounts of each year amounting at least to £2,000,000. Of this £1,500,000 was for insurance against Famine; the remaining £500,000 was said to be required as the smallest sum which would enable the Government to meet contingencies, and to furnish, in combination with the natural growth of the Revenues, the means of carrying out necessary administrative and fiscal reforms.

30. To provide a portion of this surplus, new taxation was necessary. The new taxes were expected to improve the Imperial Revenues by £1,100,000 a year. The steps taken towards the equalisation of the salt duties, to be further referred to hereafter, gave temporary relief to the extent of £300,000. The £600,000 required to make up the full amount of £2,000,000 would, it was expected, be provided partly by the new measures of decentralisation, which involved no fresh taxation, and partly by the normal increase of the General Revenues.

31. It is important to ascertain how far the estimates for the coming year, which are now published, support the anticipations made by the Government a few months ago.

32. To obtain a true conception of the present financial position, it is, first, necessary to eliminate certain disturbing causes. In this view, it must be remembered that a sum £281,000 is shown among the receipts on account of the extinct Military Funds. This is a merely nominal credit, and it must be deducted in estimating the real amount of our Revenues. It must further be remembered that the Accounts of the past, of the present, and of the coming year are all much disturbed by the effects of the Famine. It is from this cause that in the coming year 1878-79, £671,000 is expected to be received on account of the arrears of the land-revenue of past years. Hence, if we look only to the normal facts of the Revenue, allowance must be made for these disturbing causes, and the estimated receipts for 1878-79 must be reduced by the aggregate of these two amounts, namely, £952,000.

33. If after making these allowances, no fiscal changes were now made; if all existing taxes were to remain unaltered; and no provision had to be made for the relief of famine for which £555,000 has actually been granted, the surplus of £2,156,000 as shown in the Estimates of the ensuing year would be reduced to £1,991,000. Hence after providing for the estimated Famine Expenditure of £555,000, and allowing £945,000 as expenditure for Famine Insurance, making together the 1½ millions required, there would still be left a margin of £484,000. Thus there appears to be a deficiency of only £16,000 to be provided, if the ultimate surplus of £500,000 is to be made good from the normal revenues of the year. As regards the Ways and Means of the coming year, the additional exceptional receipts of arrears of Land Revenue, amounting to £671,000 will far more than make good this small deficiency.

34. Thus the Government trusts that it will be able in the ensuing year to fulfil satisfactorily the engagements which it has undertaken and the pledges which it has given. It will be able to provide from its ordinary revenues a sum of £555,000 for the relief of famine, and to devote at least £1,000,000 towards Famine Insurance, thus the pledge that £1,500,000 shall be set aside from the ordinary Revenues for the relief and prevention of famine, will be fulfilled. It will indeed be more than fulfilled, for the actual pledge given was not that this amount should always be provided in the Estimates of the year but that it should always be shown to have been applied when the actual accounts of the year were closed.

35. After thus assigning from the Revenues of the coming year £1,500,000 on account of famine, there will still be at the disposal of the Government an available surplus of £656,000 for meeting those contingencies, and carrying out those fiscal and other reforms to which reference has been made.

36. Although it is thus confidently expected that the new taxation will enable the Government to fulfil, in the coming year, its pledge to devote £1,500,000 to the relief and prevention of Famine, it is clear that the financial position is not such as to justify at the present time new measures which would involve considerable reductions in any great branch of the existing revenue. It is true that all those branches of revenues are prosperous, but there are several causes which render caution obligatory on the part of the Government.

37. The extreme pressure of the famine has passed away, but relief operations still continue in a large tract of Southern India, and much suffering still exists among the poorer class in the North-Western Provinces and Oudh. Thus the prospects of the future are not free from anxiety. The state of political affairs in Europe cannot wisely be ignored. Further, although the position of the silver market seems far more hopeful than it was, it is impossible to contemplate without some anxiety an operation of such unexampled magnitude as the remittance from India to England in the ensuing year of £17,000,000.

38. With every desire to press on the accomplishment of the fiscal reforms which it has bound itself to undertake, or which have been prescribed for its adoption by Parliament and the Secretary of State, the Government of India feels that it cannot, with due regard to the condition of the finances, do very much at the present time. It would be in opposition to the pledges given by the Government, and to the instructions of the Secretary of State, to undertake any such measures of reform if they would involve fresh taxation, and this prohibition must be applied to the future as well as to the present. No risk therefore must now be incurred of doing that which might render it necessary hereafter to impose fresh burdens.

39. There are two great measures to which the Government is pledged: the first is the equalization of the salt duties, the abolition of the Inland Customs line, and, with it, of the inland duties on sugar; the second is the improvement of Customs tariff and the removal of import duties on cotton manufactures.

40. Towards the accomplishment of the first of these measures great steps have been taken during the present year. Throughout the Presidencies of Madras and Bombay, including Sindh, the duty on salt, whether foreign salt imported by sea or home manufactured salt, has been raised to Rs. 2-8 per maund. At the same time the mileage duty which was levied on salt brought by Railway from Bombay into the Central Provinces, has been abolished, so that the duty of Rs. 2-8 per maund is the rate for those Provinces also, since they derive their supply of salt from Bombay and Madras. The duties in Lower Bengal, both import and excise, have been reduced to Rs. 3-2 per maund, and the duty on salt imported across the Inland Customs Line for consumption in the Upper Provinces, as well as the excise duty on salt manufactured in those Provinces, has been reduced to Rs. 2-12 per maund. At the same time the price of Punjab mines salt, the property of Government, has been diminished by 4 annas per maund. More recently, that is on the 1st of this month, the price of Sambhar salt, purchased for importation into British Territory, has been reduced by 2 annas a maund, but a great part of this reduction has been counteracted by the simultaneous raising of the Railway freight on this salt, when brought to Agra, by 1½ anna per maund. The freight had been kept abnormally low under an arrangement by which the Inland Customs Department made up to the Railway any deficiency from a fixed standard of profit. This arrangement, which was inconvenient and anomalous, has now ceased.

41. The object of these measures has been recently fully explained. That object is not to increase the burden of the salt taxes on the people of India or to derive therefrom a larger revenue, but to make as large a step as the finances will permit towards the equalization of those duties, a condition of taxation desirable in itself and an essential preliminary to the abolition of that great opprobrium to British administration, the Inland Customs Line. The Government of India regrets, that on a general review of its position no further steps in this direction can at the present moment be taken, but is confidently hopeful that this is not distant when this great reform, the object of which is to give the people of India "the means, of obtaining, with the least possible inconvenience, and at the cheapest rate consistent with financial necessities, a supply of salt only limited by the people's capacity for consumption, will be completely carried out."

42. After making due allowance for these changes and for the normal development of the salt revenue, as well as other circumstances affecting it, the Budget Estimate of 1878-79 shows a net increase of £247,000 over the Regular Estimate of 1877-78.

43. Sir John Strachey's Financial Statement made a year ago, he referred to the duties levied on sugar exported across the Inland Customs Line in the following terms:—

"These are one rupee per maund on refined sugar, and six annas per maund on unrefined sugar, or saccharine produce. Except where the line runs along the left bank of the Indus, exports across it are taken to Native States; but, when it passes the Indus, the sugar is nearly taken from one part of British territory to another. This sugar is all the produce of our own people in the North-Western Provinces, Oudh, and the Punjab: it is one of the most important agricultural staples of those provinces; and it is important not only to the agriculturists and manufacturers and consumers, but directly to the Government, which looks greatly to sugar cultivation for its irrigation revenue.

"While we are taxing heavily our own sugar grown on the east of the Customs Line, for the supply of the country beyond it, we admit into the same country the Mauritius sugar, which is imported largely to Bombay, taxed, at a much lower rate. It is calculated that the Inland Customs duty is equivalent to 10 per cent. on the value; but the incidence of the duty varies considerably, particularly on refined sugar; on the cheaper kinds the duty is equivalent to more than 20 per cent. on its value: the sea import duty on Mauritius sugar is 5 per cent. *ad valorem*. I do not assert that there is, at present, any great competition between the sugar of the Upper Provinces of this Presidency and foreign sugar; but, so far as competition exists, the Inland Customs duty acts as a protective duty in favour of foreign and against our own sugar; to this extent, the duty must fall on the producer within the Customs line. The competition will be more appreciable and severe when the connection of the Rajputana State Railway with the Bombay and Baroda Line is completed.

"Little or no sugar is grown in Rajputana or Central India; and the increase of price caused by the Inland Customs Line must tend to diminish consumption, and so still further, to injure the producer. It is impossible to estimate the injury to the people and the Government caused by placing artificial obstructions on the export of one of the great agricultural staples of the country. Such obstructions obviously affect not only the export but the import trade as well. The Government of India has repeatedly urged upon Native States the policy of abolishing their transit duties. But it is difficult to see with what consistency we can do this, so long as we retain our sugar duties. They yield about £165,000; this is my only excuse for not proposing their instant abolition: they will, at any rate, disappear with the abolition of the Inland Customs Line."

44. The negotiations relating to salt, with the Native States of Rajputana and Central India, which have for their object the abolition of the Customs Line, are rapidly approaching successful completion. The maintenance of the sugar duties after the arrangements connected with salt in the Native States are put into effect, will not be consistent with the engagements made with those States, and after the Customs Line, along which they are levied, has been removed their retention will be impossible. The Government of India will therefore be compelled under any circumstances to relinquish these duties very shortly, and as no practical financial advantage would be obtained by postponing the measure for a few months, it has been decided that the duties shall be at once abolished. The country will thus be relieved of these sugar duties, which have been more than once characterised as "the most discreditable relic of the dark ages of taxation that exists in India."

45. It is estimated that these Indian sugar duties would have produced in the coming year £155,000. They appear under the head of "Customs" and their abolition has le to a corresponding reduction.

46. The second of the measures of fiscal reform before mentioned, the improvement of the Customs Tariff, next calls for notice.

47. Her Majesty's Secretary of State has called the attention of the Government of India to the Customs Tariff generally and to the duties levied on cotton goods in particular, in several despatches received during the past year.

First, in a despatch, No. 81, dated the 7th June 1877, His Lordship pointed out that there were numerous articles in the Tariff on which the duty levied was quite insignificant, and he requested that at a convenient time the propriety of excluding from the Tariff items that will not be productive of revenue might be considered.

Next, a despatch, No. 124, dated the 23rd August 1877, forwarded a copy of a memorial from the Council of the East India Association, and a reply thereto by Mr. Raynsford Jackson on behalf of the Associated Committees of Employers and Workmen in the cotton manufacturing districts, respecting the abolition of the duties on the importation of cotton goods and yarns into India. Lord Salisbury observed with reference to these papers:—

"Your Excellency is well aware of the great importance attached by Her Majesty's Government to the gradual reduction of these duties at the earliest period that is not consistent with the financial requirements of your administration."

Finally, the Secretary of State transmitted with his despatch No. 136, dated the 30th August 1877, a Resolution which was adopted by the House of Commons on the 11th July 1877 without a division in the following terms:—

"That, in the opinion of this House, the duties now levied upon cotton manufactures imported into India, being protective in their nature, are contrary to sound commercial policy, and ought to be repealed without delay as soon as the financial condition of India will permit."

His Lordship expressed his concurrence with the views of this Government, as reported in the speeches of His Excellency the Viceroy and of Sir John Strachey in the Proceedings of the Legislative Council on the occasion of the Budget Statement in March last.

The despatch concluded in the following words:—

"I can only, in conclusion, express my hope that the financial prospects of your Government in the approaching year may not preclude the possibility of commencing the reform of this branch of the Indian Tariff, but if, as now seems too probable, it shall unfortunately be such as to render you unable to incur the risk of any material loss of revenue from remission of duties, there are still two measures in connexion with this reform which should not, in my opinion, be delayed beyond the present year. I mean the repeal of the duty of 5 per cent. on foreign raw cotton imported into India, and the exemption from import duty of the lower qualities of cotton manufactures, upon which the present tax is incontestibly protective, not only in principle but in fact, and the value of which for revenue purposes is wholly insignificant."

48. The questions thus brought before the Government of India by Her Majesty's Secretary of State have received careful consideration. It is evident that, in the present state of the finances of India, any large measure of reduction of the Customs duties would be not only impossible, but would not be in accordance with the views of the House of Commons or of Her Majesty's Secretary of State. The Government of India is, however, of opinion that there is no reason for delaying compliance with the instructions of the Secretary of State, that something should be done towards removing from the Tariff the coarser qualities of cotton goods which are subject to competition from the Indian mills and looms, and some other articles which are productive of but a small amount of revenue.

49. Although as just stated it is not at present possible to sacrifice any important part of our existing revenue, for the purposes of reforming the commercial taxation of India, the Government deems it right to place on record the principles of which its action is at the present time guided, and by which it desires to be guided in the future.

50. It is not necessary now to discuss the advantages to a country of free trade and the disadvantages of protective duties. It is sufficient to say that these have been admitted for many years by the Statesmen who, of whatever party have guided the policy of the United Kingdom. In pursuance of the principles thus accepted, the Tariff of the United Kingdom which less than thirty years ago, subjected to duty more than one thousand different articles, has been brought down by various stages to some half dozen, of which the only important ones are wine and spirits, tea and tobacco. At the same time all export duties have been abolished.

51. The principles on which the Customs legislation of the United Kingdom has been based are now admitted anxioms by all who recognised the theoretic advantages of free trade. They must be regarded as a part of the national policy which Great Britain has finally adopted, and which the Secretary of State for India, with the deliberate approval of the House of Commons, has required the Government of India in this country to carry out.

These principles are, as regards imports:—

(1) that no duty should exist which affords protection to native industry, and, as a corollary that no duty should be applied to any article which can be produced at home, without an equivalent duty of excise on the home production also that no duty should be levied except for purely fiscal purposes;

(2) that, as far as possible, the raw materials of industry and articles contributing to production should be exempt from customs taxation;

(3) that duties should be applied only to articles which yield a revenue of sufficient importance to justify the interference with trade involved by the machinery of collection.

As regards exports;—that duties should be levied on those commodities only in which the exporting country has practically a monopoly of production.

52. These principles are of general application, but in the case of India, they possess a peculiar significance. India is a country of unbounded material resources, but her people are a poor people. Its characteristics are great power of production, but almost total absence of accumulated capital. On this account alone the prosperity of the country essentially depends on its being able to secure a large and favourable outlet for its surplus production. But there is a special feature in the economic conditions of India which renders this a matter of not more pressing, and even of vital importance, and that is the fact that her connection with England and the financial results of that connection, compel her to send to Europe every year about 20 millions sterling worth of her products without receiving in return any direct commercial equivalent. It is this excess of exports over imports which, in the language of the economists, is described as tribute. It is, really, the return for the foreign capital, in its broadest sense, which is invested in India, including under capital not only money, but all advantages which have to be paid for, such as the intelligence, strength, and energy, on which good administration and commercial prosperity depend. From these causes the trade of India is in an abnormal position, preventing her receiving, in the shape of imported merchandise and treasure, the full commercial benefit which otherwise would spring from her vast material resources.

53. The comparatively undeveloped condition of the trade of India may be illustrated by the following figures. The value of the imports and exports taken together per head of the population is in the United Kingdom about £20. In British India it is about 10 shillings. The Customs revenue on the few articles now retained in the Import Tariff of the United Kingdom is about 12 shillings per head, while that of India, on all the articles of its lengthy Tariff, is about 3 pence, showing that small as is the proportion of the foreign trade of India to that of England, the proportion of customs revenue derived from it is smaller still.

54. Here then is a country which, both from its poverty, the primitive and monotonous condition of its industrial life, and the peculiar character of its political condition, seems to require from its Government, before all things, the most economical treatment of its resources, and, therefore, the greatest possible freedom in its foreign exchanges.

Under these circumstances, what are the conditions of production and consumption in India? How far is it possible to construct a Tariff of import and export duties, which will comply with the accepted canons of taxation? And how far does the existing Tariff conform to those canons?

55. In answering these questions, it will be found that India, by the extent and favourable conditions of its territory, is capable of producing almost every article required for the use of man. If, therefore, the Import Customs Tariff be maintained, it will involve the evils of protection, unless an excise duty to countervail the customs duty be imposed upon almost every item which the tariff now includes. Now, as excise duties are generally costly, vexatious, and inconvenient forms of taxation, and would be in most cases impracticable in India, this of itself is a reason against the permanent retention of the existing Customs Tariff, and one which interposes a very serious difficulty in the way of constructing one that shall be free from objection. Since almost every article that is now on the Tariff, or that could be named, is either produced or is capable of being produced in India, it follows that import duties must in every case be actually or potentially protective, while, with the exception of liquors and salt, none of them are subject to an excise.

Again, the people of India are too poor to consume many luxuries. The import trade merely consist of what may be considered either the materials of industry or the necessaries of life. It will accordingly be found that nearly all the heads of customs revenue which are of any importance are derived from one or other of these descriptions of commodities, and that the revenue derived from other articles is so insignificant as neither to justify the machinery of collection nor the interference with the trade.

56. The total amount of import duties was, in 1876-77, £4,170,947, or, deducting erroneous collections, refunds, and drawbacks on re-exportation, £4,098,296; of this latter sum there was realised—

From Salt	£ 2,491,010
From Liquors	332,761
Total	2,823,771

On these articles there is an internal excise duty countervailing the customs duty.

Deducting the duty on these two articles, there remains £1,275,525. Deducting again from this the revenue realised from cotton goods, or £811,340, there remains £464,185, which is thus distributed:—

Copper	£ 65,624	
Iron	17,096	£ 112,740
Other metals	30,020	
Silk, raw and manufactured		48,727
Woollen manufactures		38,063
Provisions		32,901
Apparel		25,658
Hardware and cutlery		21,049
Spices		18,724
Sugar		13,886
Glass		13,344
Railway materials		11,335
Articles, each group of which gave less than £10,000		132,853
Total		464,185

Many of the numerous articles in the last class yield each an insignificant revenue, and nearly the whole are, or can be, produced in India. The duties on them are thus indefensible in principle and cannot consistently be maintained longer than financial exigencies require their retention.

57. To revert to the cotton duties, regarding which the Resolution of the House of Commons has declared that, being contrary to sound commercial principles, they ought to be abolished, the Government of India has been at some pains to ascertain how such of them as are now actually protective can be defined. The real test is the quantity or fineness of the yarn of which the goods consist. At present the Indian manufacture is confined to the coarser yarns and goods made of such yarns, and it is evident that the 5 per cent. import duty does protect such yarns and goods against competition from without. It is difficult to determine exactly how far it is effective. The coarser Indian yarns and piece goods may, by their comparative cheapness, displace, as indeed it is asserted that they have displaced finer imported goods in the Indian market. So far as this happens, the duties are destructive of the Customs revenue. However this may be, it is generally admitted, and the Customs returns, so far as they supply information, show, that there is certain descriptions of goods regarding which it can safely be asserted that they are of the kinds with which the Indian manufactures can compete successfully. These are unbleached Toloths under 18 reed, jeans, domestics, sheetings, and drills. The duty paid by these descriptions of piece-goods in 1876-77 was only £22,227, of which probably some portion was given back in the shape of drawbacks and refunds, as there is a considerable re-export of grey piece-goods from India. The total value of such goods re-exported in 1876-77 was £302,234. They are taken chiefly to Persia, Arabia, and the east coast of Africa. The total refunds and drawbacks in 1876-77 amounted to £12,563. It is not known how much of this was on account of the coarser goods specified above.

58. The Government of India has determined to commence by exempting these descriptions with the further condition that the goods so exempted shall not contain finer yarn than what is known as 30s., that is, yarn of which 30 hanks of 840 yards each weigh one pound. The loss of duty, calculated on the figures of 1876-77, cannot exceed £22,227, and for the reasons above stated, will probably be less. For yarns themselves, the limit selected for exemption is for mule twist 32s, and for water twist 20s. The former yielded in 1876-77 £3,400, and the latter £39, *minus* any refunds and drawbacks that may have been granted. The duty on long-stapled raw cotton yielded £15, and it is quite unnecessary to maintain this duty. The maximum remission of duty proposed under these heads, calculated on the figures of 1876-77, amounts to £25,681.

59. It has been urged in some quarters that instead of taking the duties off imported cotton goods, or so long as they are retained, it would be right to excise the Indian manufactures. Regarding this proposal, it may be said, first, that it would be impossible to excise the product of all the hand-looms and spinning apparatus in India, and that to confine the excise to the comparatively large mills and looms worked by European machinery would be not only an unjust and incomplete measure, but would place an obstruction on a most legitimate and desirable development of the industry of India: secondly, that it would be impossible to tax the manufactures produced in India in Native States outside of British territory without maintaining the present Inland Customs lines, which the Government of India are strenuously endeavouring to abolish, and without establishing many more similar lines; and, thirdly, that the imposition of an excise duty is inconsistent with the declared future policy of the Government of India, and of Her Majesty's Government, namely, eventually to abolish all import duties on cotton manufactures. The Government of India has, therefore, no hesitation in rejecting the proposal in question. Orders giving effect to the decisions will be found in the Notification issued with this Resolution.

60. Another class of articles is also clearly marked out for exemption. These are materials for railways. Under any circumstances, it must be a short-sighted fiscal policy to add artificially to the cost of railways, on which the development of the wealth of India is so greatly dependent; but when it is considered that, under the guarantee system, the Government of India has to pay five per cent. on the customs duties which it imposes on railway plant not imported by itself, the inexpediency and inconsistency of retaining these duties is beyond question. Locomotives and other machinery for railways, as well as wooden sleepers, have already been freed from duty. On the rest £11,335 net duty was realised in 1876-77, and the Government of India has determined to free this head of the Tariff from duty.

61. It has also decided to relieve the Tariff of 26 other major heads, comprising a larger number of sub-heads and innumerable articles, the details of which will be found in the Notification published with this Resolution. The whole of these Tariff heads produced in 1876-77 £39,610. The most important is the head "Fruits and Vegetables," being chiefly cocoanuts, dates, and the like—articles of food of the poorer classes. These yielded a revenue of £6,126.

62. With respect to the Export Tariff, the only duties now remaining are those on rice, indigo, and shell and button lac. Although India cannot be said to possess a complete monopoly of these articles, still this condition is nearly enough complied with to justify their present retention on the tariff. As soon as the finances will permit of it, the question of the retention of these duties may be reconsidered. They yielded in 1876-77 the following amounts:—

Rice	£529,739

Government has since been acting with most satisfactory results. By regulating its operations within these prudent limits, the Government has been able to apply a sum of not less than 25½ millions to reproductive works during the last eight years, without thereby adding to the total charge of interest on account of the public debt, including under that name the guaranteed railway capital.

75. It is the intention of the Governor General in Council to follow the same general course in the future, subject to such modifications of detail as will be required by the somewhat changed system that will henceforth be adopted on making use of the agency of the Local Governments in carrying out the works. Heretofore the aggregate interest charge on the capital invested in the works had to be met from the general resources, under the condition that the net burden should not exceed a certain sum which experience had shown could be borne without inconvenience; so in future, a similar liability will be held to attach to the provincial outlay of capital applied to these objects, otherwise than from the revenues of year. The provincial revenues will be made to bear the net charge for all interest on such capital, after deducting the net receipts from the works; and the net burden of interest thus thrown on the provincial resources year by year will not be allowed to exceed the sum which in each case experience shows that they can bear without inconvenience or undue interference with other administrative demands.

76. It will manifestly be a necessary condition of success in carrying out such a policy that the works undertaken shall in fact produce the growing income from which to meet the gradual increase of interest charge, and it therefore becomes essential to examine very strictly the character of all projects brought forward for execution, so that borrowed capital shall not, under any circumstances, be supplied for any work of which it cannot reasonably be anticipated that it will in a definite period of time produce a net income at least as great as the interest on the capital outlay upon it.

77. Further, the same limitation that it is thus necessary to apply to the grant of borrowed money to these works, must also be applied to the grant of all funds, the expenditure of which does not appear as a direct charge against the revenues of the year, under which will be included the new resources lately specially created to provide a surplus from which to meet charges on account of the relief or prevention of famine.

78. The sum that is likely to be available for capital outlay on works of this class from the ordinary revenues would, under any circumstances, be small, and the inconvenience of distinguishing in the accounts between outlay from ordinary revenue, and that met from other sources, would be great. The justification for granting, for productive works, funds from the surplus revenues which might otherwise be applied to the extinction of debt, is, that so far as it prevents an increase of debt, it will virtually be equivalent to a corresponding discharge of debt; a condition, however, that cannot be fulfilled unless the works are properly remunerative. In all cases then the interest on the whole capital, from whatever sources it is obtained, must be secured generally by the provincial revenues, and specially in each case by the ascertained profitable character of the work, so far as a careful examination can serve to test it.

79. It will be seen that the general policy thus explained necessarily starts with the acceptance, for a limited period, of a dead weight of interest charge during the time when the income of the works is not fully developed. This charge may properly be met from the provincial revenues at the disposal of the Local Governments for carrying out works of internal improvement; and Her Majesty's Government has recognised the propriety of thus applying the local resources, subject to the general obligation that rests on Local Governments to see that the essential wants of the provinces under their administration are provided for in the manner that shall on the whole be most conducive to their well-being.

80. The reasons that support this view will likewise justify the Government of India in accepting, in proof of the financial sufficiency of the estimated income of any proposed work, during what may be termed the unremunerative period of its operation, a calculation which should include any well established saving of outlay that would follow upon the execution of the work, such as the reduction of the cost of maintenance of a road which would be diminished in consequence of the opening of a line of railway.

81. So also in the case of any work undertaken avowedly with the intention of its being wholly or in part paid for by any special rate or cess imposed, outside of all general rates or taxes on those likely to benefit by the work, the proceeds of any such special rate would be properly included with any ordinary receipts due to specific payments for the actual use of the work as income in the estimate of financial return.

82. In these cases, and possibly in others, special considerations will present themselves on which the Government of India will have to form a judgment as they arise, but the general principles that have now been laid down will indicate the spirit in which any such proposals will hereafter be dealt with.

83. Within the limits thus marked out, the Government of India will endeavour to meet the reasonable requirements of the Local Governments for funds, in addition to these available for expenditure from the ordinary revenues, to carry out works of material improvement, especially such as will have for their more immediate effect the protection of the country against the effects of famine, whether by supplying improved means of communication, or of irrigation, or otherwise. The power of the Government of India to this, however, will be necessarily restricted by the amount that it can spare from the surplus revenues, or raise by loan without unduly forcing the money market, or coming under inconvenient liabilities. Neither can it consistently with the instructions of Her Majesty's Government enlarge the borrowed grants beyond the sums that can be raised in India.

84. It will be the wish of the Governor General in Council to comply as far as possible with the wishes of the Local Governments in carrying out the policy thus explained, subject of course to any instructions of a general or special character that may be given by the Secretary of state or that may be found otherwise necessary to secure financial regularity or administrative convenience.

85. Under orders of the Secretary of State, works of the class now under consideration will henceforth be designated as Productive Public Works, and the expressions Extraordinary Works and Grants will cease to be employed. The whole of the rules now in force as to the preparation of designs and estimates, and the sanction of works hitherto called Extraordinary, and as to the grants of funds to carry out such works and the manner of rendering the accounts will, however, continue to be applicable to all Productive Public Works already constructed or hereafter undertaken.

86. As a rule, all Productive Works, which will for the most part consist of Works of Irrigation or Navigation and Railways (excluding, however, the Guaranteed Railways, which will continue to be managed as heretofore), within the territories of the several Local Governments and Administrations, will be carried out under their direct orders and financial management, subject only to a general control by the Government of India, and in the manner described in the detailed rules that will be issued hereafter. The earliest possible effect will be given to this arrangement.

87. His Excellency the Viceroy, when addressing the Legislative Council on the introduction of the new measures of taxation thus stated the intentions of the Government in relation to the execution of Protective Public Works:—

"For the attainment of this object the material appliances we intend to promote, by means of additional revenue, are cheap railroads and extended irrigation works. We are conscious of the reproach we should justly incur if, after such a declaration as I have now made, the prosecution of these necessary works were commenced, suspended, or relinquished, according to the increased or relaxed pressure of annual circumstance, or the intermittent activity of spasmodic effort We, therefore, propose to entrust, in the first instance, to the Local Governments the duty of framing a sufficient and carefully considered scheme of local railroad and irrigation works. We are prepared to provide them with the means of carrying out from year to year work systematically forwards and upwards to the completion of such a scheme. The funds locally raised for this purpose will be locally applied. But Provincial Governments will have to meet the cost of provincial famines out of provincial funds to the fullest extent those funds can bear. They will find that thriftless expenditure in one year may involve the risk of diminished allotments in subsequent years; and I cannot doubt that the unavoidable recognition of this fact will make them wisely eager to spend the requisite proportion of their annual income upon well-planned and carefully estimated railway and irrigation works which will be their best insurance against the losses of famine, and the postponement of all administrative progress which famine generally entails. It will be the special duty of the Public Works Department of this Government to keep those objects constantly in view of the Local Governments, and to assist them, no less constantly, in their endeavours to give a rational preference to really useful and remunerative works, over those more captivating, but less compensating subjects of expenditure which, in all comparatively small communities, so powerfully appeal to provincial pride, professional proclivities, or popular pleasure.

88. In amplification of these views, His Excellency has subsequently recorded a Minute, in which are laid down the principles that will henceforth guide the Financial and Public Works Departments in dealing with projects for Public Works designed to improve the internal communications of the country or to increase the means of irrigation, by which works protection from the consequences of famine can best be secured.

Ordered, that this Resolution, with the annexed Statement and Appendices A to G, be published in a *Gazette of India Extraordinary*, and that copy thereof be forwarded to Her Majesty's Secretary of State for India; and also for information and guidance

to each Department of the Government of India;
to each Local Government and Administration;
to the Comptroller General; and to each Accountant General and Deputy Accountant General in independent charge.

By order of His Excellency the Viceroy and Governor General in Council,

R. B. CHAPMAN,
Secretary to the Government of India.

Fort William; Financial Department, March 18th, 1878.

REVENUE AND EXPENDITURE OF THE GOVERNMENT OF INDIA IN INDIA AND IN ENGLAND.

REVENUE.

—	Accounts, 1876-77.	Budget Estimates, 1877-78.	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.
Civil.	£	£	£	£
Land Revenue	19,857,152	20,940,800	20,103,000	22,071,000
Tributes	694,934	697,900	695,000	705,000
Forest	596,697	579,200	629,000	682,000
Excise	2,523,045	2,561,700	2,502,000	2,750,000
Assessed Taxes	310	...	90,000	765,000
Provincial Rates	...	...	213,000	3,346,000
Customs	2,483,345	2,486,900	2,630,000	2,490,000
Salt	6,304,658	6,343,000	6,566,000	6,813,000
Opium	9,122,460	8,610,000	9,198,000	8,260,000
Stamps	2,838,228	2,886,400	2,985,000	2,977,000
Mint	258,854	175,000	449,000	180,000
Post Office	794,328	825,900	841,000	872,000
Telegraph	341,227	315,500	338,000	334,000
Law and Justice	789,828	842,700	815,000	923,000
Police	64,277	70,000	76,000	69,000
Marine	233,179	201,900	236,000	201,000
Education	105,516	101,900	110,000	111,000
Interest	536,281	512,500	536,000	562,000
Superannuation Contributions	607,242	597,400	620,000	598,000
Gain by Exchange	51,640	37,900	44,000	43,000
Miscellaneous	411,085	279,300	329,000	263,000
Total	49,616,626	49,075,000	50,015,000	54,864,000
Army	925,473	892,000	912,000	895,000
Public Works Ordinary	198,371	199,500	206,000	196,000
Irrigation	523,100	551,600	599,000	642,000
Guaranteed Railways	5,181,555	4,468,200	6,362,000	5,397,000
State Railways	371,691	674,800	537,000	967,000
Provincial Contributions	45,894	415,100	8,000	..
Adjusting Receipts from Provincial Governments (Provincial Deficits)	159,568	33,900	43,000	289,000
Grand Total	56,022,377	56,310,900	58,682,000	63,250,000
Deficit	2,183,778	621,700	3,431,000	..

EXPENDITURE.

—	Accounts, 1876-77.	Budget Estimates, 1877-78.	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.
Civil.	£	£	£	£
Interest on Debt	5,408,655	5,646,500	5,748,000	5,909,000
Interest, other Accounts	394,514	359,600	388,000	372,000
Refunds & Drawbacks	291,106	306,000	288,000	324,000
Land Revenue	2,504,611	2,506,600	2,539,000	2,961,000
Forest	436,181	418,300	450,000	479,000
Excise	90,693	107,100	100,000	96,000
Assessed Taxes	...	...	6,000	54,000
Provincial Rates	...	...	...	43,000
Customs	194,230	193,300	200,000	196,000
Salt	488,480	518,700	531,000	520,000
Opium	2,841,647	2,360,000	2,719,000	2,250,000
Stamps	96,266	88,200	103,000	124,000
Mint	130,601	89,200	132,000	110,000
Post Office	809,783	894,300	901,000	942,000
Telegraph	473,127	495,500	483,000	514,000
Administration	1,474,095	1,423,200	1,468,000	1,463,000
Minor Departments	320,138	322,800	324,000	550,000
Law and Justice	3,275,821	3,294,400	3,300,000	3,299,000
Police	2,185,032	2,085,000	2,124,000	2,268,000
Marine	699,984	544,700	544,000	574,000
Education	730,013	741,300	725,000	1,015,000
Ecclesiastical	153,389	166,400	159,000	164,000
Medical	596,887	598,900	605,000	647,000
Stationery and Printing	443,776	414,200	441,000	430,000
Political	505,228	396,000	463,000	432,000
Allowances and Assignments	1,672,543	1,673,500	1,663,000	1,655,000
Civil Furlough Allowances	235,960	238,100	233,000	233,000
Superannuations	1,798,788	1,812,700	1,856,000	1,842,000
Loss by Exchange	2,181,611	1,600,000	1,616,000	3,000,000
Miscellaneous	249,622	202,600	200,000	276,000
Famine Relief	2,145,431	1,425,000	5,334,000	500,000
Total Civil	32,861,100	30,942,300	35,513,000	33,342,000
Army	15,792,112	16,238,600	16,436,000	15,800,000
Public Works Ordinary	3,519,699	3,426,500	3,335,000	5,174,000
Guaranteed Railways	537,200	543,100	548,000	562,000
State Railways	5,088,148	5,196,200	5,645,000	5,491,000
Adjusting Payments to Provincial Governments (Provincial Surpluses)	283,070	483,000	436,000	704,000
Total Ordinary	158,726	102,900	230,000	21,000
Surplus	58,205,055	56,932,600	62,113,000	61,094,000
Productive Public Works	..	...	..	2,156,000
	3,909,284	3,628,000	4,277,000	4,555,000

(*Distinguishing Revenue and Charges of Productive Public Works.*)

REVENUE.

—	Accounts 1876-77.	Budget Estimates, 1877-78.	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.
Civil.	£	£	£	£
Land Revenue	19,857,152	20,940,800	20,103,000	22,071,000
Tributes	694,934	697,900	695,000	705,000
Forest	596,697	579,200	629,000	682,000
Excise	2,523,045	2,561,700	2,502,000	2,750,000
Assessed Taxes	310	...	90,000	765,000
Provincial Rates	...	...	213,000	3,316,000
Customs	2,483,345	2,486,900	2,630,000	2,490,000
Salt	6,304,658	6,343,000	6,566,000	6,813,000
Opium	9,122,460	8,610,000	9,198,000	8,260,000
Stamps	2,838,228	2,886,400	2,985,000	2,977,000
Mint	258,854	175,000	449,000	180,000
Post Office	794,328	825,900	841,000	872,000
Telegraph	341,227	315,500	338,000	334,000
Law and Justice	789,828	842,700	815,000	923,000
Police	64,277	70,000	76,000	69,000
Marine	233,179	201,900	236,000	201,000
Education	105,516	101,900	110,000	111,000
Interest	536,281	512,500	536,000	562,000
Superannuation Contributions	607,242	597,400	620,000	598,000
Gain by Exchange	51,640	37,900	44,000	43,000
Miscellaneous	411,085	279,300	329,000	263,000
Army	925,473	892,000	912,000	895,000
Public Works, Ordinary	198,371	199,500	206,000	196,000
Provl Contributions	45,894	415,100	8,000	..
Adjusting Receipts from Provincial Governments (Provincial Deficits)	159,568	33,900	43,000	289,000
Total	49,945,931	50,816,300	51,184,000	56,344,000
Revenue from Productive Public Works.				
Irrigation	523,100	551,600	599,000	642,000
Guaranteed Railways	5,181,555	4,468,200	6,362,000	5,397,000
State Railways	371,691	674,800	537,000	967,000
Revenue from Productive Public Works	6,076,346	5,694,600	7,498,000	7,006,000
Grand Total Revenue	56,022,277	56,310,900	58,682,000	63,250,000
Deficit	2,183,778	621,700	3,431,000	...

EXPENDITURE.

—	Accounts, 1876-77.	Budget Estimates, 1877-78.	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.
Civil.	£	£	£	£
Interest on Debt	4,512,722	4,601,800	4,678,300	4,650,700
Interest, other Accounts	394,514	359,600	388,000	372,000
Refunds & Drawbacks	291,106	306,000	288,000	324,000
Land Revenue	2,504,611	2,506,600	2,539,000	2,961,000
Forest	436,181	418,300	450,000	479,000
Excise	90,693	107,100	100,000	96,000
Assessed Taxes	...	...	6,000	54,000
Provincial Rates	...	...	...	43,000
Customs	194,230	193,300	200,000	196,000
Salt	488,480	518,700	531,000	520,000
Opium	2,841,647	2,360,000	2,719,000	2,250,000
Stamps	96,266	88,200	103,000	124,000
Mint	130,601	89,200	132,000	110,000
Post Office	809,783	894,300	901,000	942,000
Telegraph	473,127	495,500	483,000	514,000
Administration	1,474,095	1,423,200	1,468,000	1,463,000
Minor Departments	320,138	322,800	324,000	550,000
Law and Justice	3,275,821	3,294,400	3,300,000	3,299,000
Police	2,185,032	2,085,000	2,124,000	2,268,000
Marine	699,984	544,700	544,000	574,000
Education	730,013	741,300	725,000	1,015,000
Ecclesiastical	153,389	166,400	159,000	164,000
Medical	596,887	598,900	605,000	647,000
Stationery and Printing	443,776	414,200	441,000	430,000
Political	505,228	396,000	463,000	432,000
Allowances, and Assignments	1,672,543	1,673,500	1,663,000	1,655,000
Civil Furlough Allowances	235,960	238,100	233,000	233,000
Superannuations	1,798,788	1,812,700	1,856,000	1,842,000
Loss by Exchange	2,181,611	1,600,000	1,616,000	3,000,000
Miscellaneous	249,622	202,600	200,000	276,000
Famine Relief	2,145,431	1,425,000	5,334,000	500,000
Total Civil	32,861,100	30,942,300	35,513,000	33,342,000
Army	15,792,112	16,238,600	16,436,000	15,800,000
Public Works Ordinary	3,519,699	3,426,500	3,335,000	5,174,000
Irrigation	523,100	551,600	599,000	642,000
Guaranteed Railways	5,181,555	4,468,200	6,362,000	5,397,000
State Railways	371,691	674,800	537,000	967,000
Expenditure on Productive Public Works (Working Expenses & Interest)	6,076,346	5,694,600	7,498,000	7,006,000
Grand Total Expenditure	56,022,277	56,310,900	58,682,000	63,250,000
Deficit	2,183,778	621,700	3,431,000	...

EXPENDITURE.

—	Accounts, 1876-77.	Budget Estimates, 1877-78.	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.
Civil.	£	£	£	£
Interest on Debt	4,512,722	4,601,800	4,678,300	4,650,700
Interest, other Accounts	394,514	359,600	388,000	372,000
Refunds & Drawbacks	291,106	306,000	288,000	324,000
Land Revenue	2,504,611	2,506,600	2,539,000	2,961,000
Forest	436,181	418,300	450,000	479,000
Excise	90,693	107,100	100,000	96,000
Assessed Taxes	...	...	6,000	54,000
Provincial Rates	...	...	...	43,000
Customs	194,230	193,300	200,000	196,000
Salt	488,480	518,700	531,000	520,000
Opium	2,841,647	2,360,000	2,719,000	2,250,000
Stamps	96,266	88,200	103,000	124,000
Mint	130,601	89,200	132,000	110,000
Post Office	809,783	894,300	901,000	942,000
Telegraph	473,127	495,500	483,000	514,000
Administration	1,474,095	1,423,200	1,468,000	1,463,000
Minor Departments	320,138	322,800	324,000	550,000
Law and Justice	3,275,821	3,294,400	3,300,000	3,299,000
Police	2,185,032	2,085,000	2,124,000	2,268,000
Marine	699,984	544,700	544,000	574,000
Education	730,013	741,300	725,000	1,015,000
Ecclesiastical	153,389	166,400	159,000	164,000
Medical	596,887	598,900	605,000	647,000
Stationery and Printing	443,776	414,200	441,000	430,000
Political	505,228	396,000	463,000	432,000
Allowances and Assignments	1,672,543	1,673,500	1,663,000	1,655,000
Civil Furlough Allowances	235,960	238,100	233,000	233,000
Superannuations	1,798,788	1,812,700	1,856,000	1,842,000
Loss by Exchange	2,181,611	1,600,000	1,616,000	3,000,000
Miscellaneous	249,622	202,600	200,000	276,000
Famine Relief	2,145,431	1,425,000	5,334,000	500,000
Total Civil	32,861,100	30,942,300	35,513,000	33,342,000
Army	15,792,112	16,238,600	16,436,000	15,800,000
Public Works Ordinary	3,519,699	3,426,500	3,335,000	5,174,000
Guaranteed Railways	537,200	543,100	548,000	562,000
State Railways	5,088,148	5,196,200	5,645,000	5,491,000
Adjusting Payments to Provincial Governments (Provincial Surpluses)	283,070	483,000	436,000	704,000
Total Ordinary	158,726	102,900	230,000	21,000
Surplus	58,205,055	56,932,600	62,113,000	61,094,000
Productive Public Works	..	...	..	2,156,000
	3,909,284	3,628,000	4,277,000	4,555,000

REVENUE AND EXPENDITURE OF THE PROVINCIAL GOVERNMENTS AND ADMINISTRATIONS.

REVENUE AND RECEIPTS.

—	Budget Estimates, 1877-78.	Regular Estimates, 1877-78.	Budget Estimates, 1878-79.
	£	£	£
Land Revenue	13,300	713,300	7,23,300
Excise	...	1,668,500	1,761,200
Assessed Taxes	7,000	90,000	765,000
Provincial Rates	...	213,000	3,310,200
Customs	1,200	16,700	15,900
Salt	..	25,600	24,900
Stamps	..	2,351,000	2,311,000
Post Office			
Law and Justice	501,900	711,200	719,300
Police	69,900	75,700	68,700
Marine	2,600	151,200	115,100
Education	101,100	108,700	109,200
Superannuation Contributions	..	9,000	9,600
Miscellaneous	95,300	209,400	185,100
Public Works Ordinary	106,900	117,700	104,100
Canals	..	401,500	422,700
State Railways	..	62,300	171,800
Contributions	31,600	10,600	
Allotment	5,029,400	4,898,000	4,898,400
Deficit	33,800	42,900	289,000
Total	5,993,900	11,965,700	16,004,400

EXPENDITURE.

—	Budget Estimates, 1877-78.	Regular Estimates, 1878-79	Budget Estimates, 1878-79.
	£	£	£
Interest on Debt	...	589,500	611,300
Famine Insurance	...	...	776,500
Interest other Accounts	400	...	...
Refunds and Drawbacks	6,100	57,800	104,400
Land Revenue	32,900	1,502,900	1,925,400
Forest	800	1,100	1,300
Excise	18,500	65,700	86,400
Assessed Taxes	..	6,000	54,000
Provincial Rates	..	...	24,400
Customs	1,500	156,100	153,300
Salt	100	67,200	60,200
Stamps	100	56,300	56,200
Post Office	26,100	27,900	137,500
Administration	12,400	512,500	515,700
Mitor Departments	41,300	76,400	223,900
Law and Justice	967,200	2,054,000	2,213,900
Police	2,086,000	2,114,400	2,358,300
Marine	2,200	118,500	117,400
Education	734,300	711,600	1,002,300
Ecclesiastical	4,300	32,300	33,400
Medical	402,900	438,700	477,300
Stationery and Printing	144,800	145,100	137,500
Ditto supplied from Central Stores	...	120,600	125,800
Political	3,900	400	300
Allowances and Assignts	...	654,800	653,800
Superannuations	...	106,600	117,900
Miscellaneous	94,500	113,300	98,700
Public Works, Ordinary	1,410,700	1,273,100	3,015,000
Canals	...	203,100	212,000
State Railways	...	50,400	142,700
Surplus	102,900	229,400	21,400
Total	5,993,900	11,965,700	16,004,400

EDWARD GAY, Deputy Comptroller General.
W. WATERFIELD, Offg. Comptroller General.
R. B. CHAPMAN, Secy. to the Govt. of India.

Fort William; Financial Department, 18th March 1878.

THE VERNACULAR PRESS EXTRACTS.

The extracts from the Vernacular Press that were laid before Council in explanation of the new Act, are enormously voluminous. Some, such as the following, are worth giving:—

The *Sulabha Samachar* of the 29th December contains a cartoon composed of the following figures, viz. a cooly lying dead, his wife crying by his side, a European doctor holding a *post-mortem* examination of the body, and another European, a blow from whose fist has caused the death, quietly smoking a cigar not far from the spot. We give a translation of the letter-press, headed "Bursting Pain":—

Mr. Rogue, of the factory at Kritantapore (*lit.* the city of death), strikes such a blow on the nose of a labourer that the poor man dies from a rupture of the spleen. Dr. Bribe, is examining the body, and not far from it stands weeping the wife of the deceased. Mr. Rogue, after having committed the murder, is smoking a cigar.

Rogue.—Well, Dr. Bribe, what do you think of the matter? Do you agree with me? Has not the death been caused by a rupture of the spleen?

Doctor.—Yes, there is no doubt of that. The spleens of Natives are, I know, very brittle: the slightest stroke causes a rupture.

Rogue.—Will you be able to say as much in Court?

Doctor.—Oho! certainly, I shall prove it. I have read in anatomy that there is a close connection between the nose and the spleen. But Dr. Rogue you must do one thing—give a few rupees to that woman.

The Trial.—A special jury was empannelled, composed of Andrew, Peter, DeCruze, Gomes, Sullivan, and others. The defendant's counsel. Mr. Barrister Matru, thus addressed the Court: "My lord,—My client, Mr. Rogue, has been in this country twenty years. He is of a very kind disposition; has never struck anybody, and greatly loves the tenants. For insubordination the cooly received a gentle blow on his nose from Mr. Rogue. This, however, caused a rupture of the spleen, from the effects of which the unfortunate man has died. My client has paid a few rupees to the widow of the deceased."

The doctor's evidence having been gone into, the jury retired for some time, after which the foreman, DeCruze, returned with a unanimous verdict of "not guilty."

The Judgement.—Whereas it appears from the deposition of the defendant, Mr. Rogue, that he, under provocation, for the purpose of enforcing discipline, and not with a view to cause death, struck the deceased a blow, and whereas the evidence of Dr. Bribe proves that death was the result of a rupture of the spleen, it is clear that the prosecution has been instigated by extreme maliciousness. Every native is a liar, and a conspiracy has been made against this gentleman. Mr. Rogue, a foreigner, and new arrival in this country, has been charged with murder. Should such conspiracies occur frequently, no Englishman will have the courage to come out for the improvement of this country; for the life of a European here is constantly beset with dangers. For perjury and false evidence the plaintiffs shall be sentenced to undergo imprisonment for six years. The Court has been enabled to comprehend the true state of the case from the evidence given on oath by the defendant and the prosecutor. They are Christians and Europeans, and, as such, are not likely to say what is false. I therefore agree with the verdict of the jury and acquit the defendant.

After this Mr. Rogue shook hands with Dr. Bribe, and said—"What a nice law this is that a Native Judge cannot try a British-born subject? Ha! ha! ha!" They both then with loud laughter went to the Judge's house and dined with him; after which the three together went a hunting.

An allegorical story, told by the *Oudh Punch*, is also very entertaining:—

The *Oudh Punch* of the 11th September publishes an article contributed by its Allahabad Correspondent. The article is written in the form of an allegorical tale. The substance of the story is as follows:—To spread civilization is not the mission of Europeans alone. Every man who can has the right to essay it. I thought it therefore meet, since I had mastered the new sciences and acquired civilization, to go forth also myself and instruct the people of other countries. So I took a few friends with me and set out in my ship of courage on the sea of praise. On my way I fell in with many isles, but I wondered greatly to find that the people of all those cities were already civilized. Wherever I went the people said that they did not need my help, and that I might go elsewhere in quest of my object. At last I reached a village hard by the sea coast. The land was very fertile and the men rich and happy. The master of the village gave me hearty greeting, and it was of good cheer to find that here I had scope for the discharging myself of my duty. The dwellers of this place, like a barbarous folk, deemed their world to have been made in the fashion of a flattened square and never to move from its site, and the sky thereof to be a solid body and to circle round the earth. Had they had a fear too of fate, which is destiny. The owner of the village took revenues of Rs. 4,000 from the villagers, which he spent on the observance of antique rites and ceremonies. In kindness to him and with honest intent, I emptied him from his lands, and taking Rs. 3,000 for my own charges, I made over to him Rs. 600 for himself and set apart Rs. 400 for the instructing of the people in the new sciences. He being but an ignorant fellow, was wrath with me for my action, and far from being thankful made war upon me. By help of my companions and our better equipment I was enabled without much ado to overpower him. Thereupon he had resort to a plaint against me in the civil court of Europabad, from the issue of which suit the manner of favour which befell my honesty of purpose and zeal for the betterment of the world is ascertainable to all men. For the aforesaid plaint ran in this wise—Be it known to the court that a fierce beast, in the shape of an ape, has come from the shores of the green sea and by main force possessed himself of our lands. He lives by having brought us to grievous straits, he lives in ease and comfort on the income of our estates, while he fables that he has come to teach us civilization. I did verily believe that the judge would be versed in the modes by which the civilizing arts are mostly taught to ruder nations and doubted not that he would straightway dismiss the plaint. But his judgment showed him to be ignorant of the *principia* of civilization. For he called me before the tribunal, questioned me as to the case of the complainant, and affirmed that in place of bettering the state of the aforesaid had been bent on the betterment of my own. And he told me withal that though I was free to teach civilization, and even to receive wage in requital of my teaching, he was not empowered by law to compass the usurpation of the complainant's estates. In such terms he gave judgment for the latter. Thereon I made application and appeal to the higher courts, but to no purpose. For the Judges of the Courts, they affirmed that it was lawful to Europeans alone to put them into practice. True it was not forbidden to Asiatics to teach civilization to others, yet the law allowed them not to benefit themselves thereby. Thus, it will be apparent that I was put to grievous loss by misconception of the law. Notwithstanding this I comfort myself with the thought that my proceedings were founded on good motives.

*Baheri Akhsar, literally, the green sea. The term is also applied to the Indian Ocean.

A Fervent Prayer.—Who is it manufactures the devotional portion of that Calcutta Brahmo organ—the *Indian Mirror*? He must be a versatile genius to extemporise original prayers for every week in the year and expect to hit the happy mean. We say original, and we leave our readers to judge how far the term is justified. In Sunday's *Mirror* appears the following invocation:—

"Make my life holy and free from the dross of this existence. Having broken thy laws, I have fallen into a strange distemper.

What distemper? The dog-days are not distant: can the supplicant refer to a case of premature hydrophobia? He also prays to be freed from the dross of this existence—what kind of dross can he mean? Baboo Keshub Chunder Sen seems to think a Maharajah with a rent-roll of ten and a-half lakhs of rupees per annum a kind of dross to be by no means slighted, even though its acceptance should militate against the very cream of the principles he has advocated for many years. It must in justice be admitted that the pretentious Baboo is only a specimen of his class and after all is said—a Native. Where principles are opposed to interests, it is not difficult to determine which will triumph. The Baboo's present attitude evidently implies that he never meant to do otherwise than accept for his private interests the public principles, and however lacerated his paternal heart may be by the awful sacrifice of a daughter to a rent-roll, we venture to predict that he will survive the calamity. People pride themselves now-a-days in living up to the requirements of what they call a practical age—who would not do the same among Native religious protestants at a rent-roll, or something very much less—per head per daughter.—*Bengal Times.*

MADAME RACHEL.

Mdme. Rachel again appeared at the Marlborough-street police-court on Saturday, charged, on remand, with having obtained by fraud jewellery to the value of about £200 from Mrs. O. Pearce. On a previous occasion it had been stated that Mdme. Rachel had said that she had received a large sum of money for "enamelling" a countess, and it was further stated that she told Mrs. Pearce's maid that she had in her possession Lady Dudley's jewels, which had been left with her by her ladyship's maid. Miss Scott, Lady Dudley's maid, was called as a witness. She said she had never seen the prisoner before, and had never taken to her any of the jewels, which were stolen while in her charge at a railway station. Among other witnesses examined were an analyst who stated that he had examined the lotion supplied to the complainant by Mdme. Rachel, and found that it would be injurious to the skin; and Mrs. Pearce's maid, who confirmed her mistress's statement that the defendant told the complainant that unless she brought her £200 she would be ruined for life. Mr. Newton eventually committed the prisoner for trial on the three points of false pretences, intimidation, and constructive stealing. He required two sureties in £1,000 each, and the prisoner's own recognizance in £2,000.—*Pall Mall Budget*, March 1.

THE ATTEMPTED ASSASSINATION.

At the Bow-street police-court on Saturday the Rev. Henry John Dodwell was committed for trial on the charge of firing a pistol at the Master of the Rolls with intent to murder him. Early on the morning of Friday, the 22nd ult., Mr. Dodwell, who, it appears, had recently had a case decided against him by the Master of the Rolls, went to the court to await the arrival of the judge. When the Master of the Rolls got out of his cab and was going up the steps of the court Mr. Dodwell fired at him with a pistol. He was at once secured and taken before the magistrate at Bow-street, and after a preliminary examination was remanded. On being brought up again on Saturday the prisoner protested against the Master of the Rolls having made an *ex parte* statement on the matter, and he said that Lord Justice Theiger had libelled him. Evidence was given as to the discharge of the pistol. One witness said he should judge by the report that it contained no bullet, but was loaded only with paper. An inspector of police said he had carefully searched the Rolls-yard, but he could find no trace of a bullet. The prisoner asked for an adjournment, so that he might call Sir George Jessel and Lord Justice Theiger. Mr. Flowers said that even if he

REGISTERED No. 6—1878.

The Bombay Gazette.

[With Supplement.

No. 9,084.—New Series. BOMBAY:—FRIDAY, MARCH 22, 1878.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follow:—

To Subscribers in Bombay.—*Delivered free.*

In Advance.		*In Arrear.*	
For Annum	Rs. 48	Per Annum	Rs. 60
Half-yearly	25	Half-yearly	31
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DOMESTIC OCCURRENCES: EACH—TWO RUPEES

All Cheques, Money Orders, and other Remittances should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

WEEKLY STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under contract with Government, will despatch the S. S. "PUTTIALLA," 849 Tons, 130 H. P. Commander K. MacAuley, on SATURDAY, the 16th March 1878, at 4 p.m., calling at Ratnagherry, Vingoria, Goa, Carwar, Mangalore, Cannanore, Tellicherry, Calicut, Beypore, Cochin, Alleppey, Tuticorin, Colombo, Galle, Negapatam, Madras, Coconada, Visagapatam, Bimlipatam, Gopalpore, Palsa Point, and at any other place where inducement offers.

Cargo for Singapore and China can be booked forthwight by the steamers on this line hence or from intermediate ports for transhipment at Galle to the Steamers of the Compagnie des Messagéries Maritimes de la France which run regularly.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

WEEKLY STEAM COMMUNICATION WITH THE PERSIAN GULF, VIA KURRACHEE, Interchanging Cargo and Passengers at Bussorah, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company or other Steamers.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch the BUSHEER, 792 Tons, 130 H. P., on THURSDAY, the 28th March 1878, at 4 p.m., to the PERSIAN GULF, touching at KURRACHEE, MUSCAT, BUNDERABBAS, LINGA, BUSHIRE, FAO, BURREE, and occasionally at BAHREIN and MAHOMERAH.

N.B—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

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THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will, during the fair season, despatch a Steamer to Kurrachee every THURSDAY at 4 p.m., and an extra Steamer on every TUESDAY at 10 a.m.

The S.S. AKOLA, 578 Tons, 120 H. P., Commander F. G. Hay, on TUESDAY, the 26th March 1878, at 10 a.m., calling at Veraval, Mangrole, Pore Bunder, and Dutch Maldivia.

The S. S. BUSHEER, 792 Tons, 130 H. P., Commander T. P. Nailer, will be despatched on THURSDAY, the 28th March 1878, at 4 p.m.

N. B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents

STEAM COMMUNICATION WITH ITALY VIA SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA and BOMBAY on the 24th, on the 1st *of each month.*

For extra steamers see list given below.

PASSENGERS' RATES.

Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
Aden	£22	44	22	Without Food.
Suez	36	22	8	
Port Said	38	24	9	
Messina	50	34	14	
Naples	50	34	14	
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Genoa	50	34	14	
Marseilles	53	35	14-10	

Children under 3 years—free of charge. Children not above 10 years—half fare.

NEXT STEAMERS FROM BOMBAY:—

ASSIRIA, to sail on MONDAY, 1st April 1878.
ARABIA, to sail on TUESDAY, 1st May 1878.

All Steamers of this Company have large First and Second Class accommodation; and always carry a Doctor and a Stewardess on board.

The steamers of this Company, as a rule, start precisely at 10 A.M. Any unavoidable detention will, however, be advertised at least one day previously.

For hand-books of information, rates of freight, &c., apply to

C. GRONDONA,
Agent Rubattino Steam Navigation Company,
No. 2, Hummum Street.

Bombay, January 1, 1878.

ANCHOR LINE—INDIAN SERVICE.

BOMBAY TO NAPLES AND LIVERPOOL *VIA* SUEZ CANAL.

THE following or other First Class Steamers of the Anchor Line will sail from Bombay as under:—

	Tons.	H.P.	From Bombay.	
OLYMPIA	2 050	444	...March	30
INDIA	2,389	500	...April	17
MACEDONIA	2,272	486	...May	1
TRINACRIA	2,107	424	... „	8

RATES OF PASSAGE MONEY.

To Naples ..... Rs. 400
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Passengers desirous of making a short stay in Italy, may disembark at Naples and proceed on to Liverpool by the following steamer, and passengers disembarking at Naples can have their heavy baggage taken on to Liverpool without any extra charge.

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Passengers booked and cargo engaged in connection with the Trans-Atlantic Service from London and Glasgow to New York.

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HALL LINE.
BOMBAY TO LIVERPOOL, DIRECT, AND TO LONDON, OVERLAND *via* NAPLES OR GENOA.

THE S. S. CITY OF BALTIMORE, 2,300 Tons register, 300 H. P. nominal, Captain T. Collie, will sail on the 23rd March, and will be followed by the

S. S. TRENTHAM HALL,
2,100 Tons register, 300 H. P. nominal,
Captain J. Shaw, on the 3rd April,
and by the
S. S. CHILDWALL HALL,
2,100 Tons register, 300 H.P. nominal,
Captain F. Pury, on the 15th May,
and by the
S. S. BRANKSOME HALL,
2,100 Tons register, 300 H. P. nominal,
Captain Brand, on the 29th May,
and by the
S. S. RYDALL HALL,
2,500 Tons register, 350 H. P. nominal,
on the 15th June.

This Steamer is the latest addition to the Line, having just been launched in the Clyde. Her Saloon and State rooms are all on Deck and many other improvements have been made to meet the requirements of the trade.

For passage, &c. apply to,

W. & A. GRAHAM & Co.,
Agents.

N. B.—Messrs HENRY S. KING and Co. and Messrs. KING, BAILLIE and Co. are the Passenger Agents for this Line in London and Liverpool respectively. Arrangements for Remittances, Sovereigns, Circular Notes, Shipment of Baggage, &c., will be attended to by Messrs. KING, KING & Co. here.

Bombay, December 27, 1877.

NOTICE.

HALL LINE
S. S. CITY OF BALTIMORE
SAILS for Liverpool on SATURDAY, the 23rd inst., POSITIVELY.
W. & A. GRAHAM & Co., Agents.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

THE following or other Steamers will be despatched for EUROPE:—

Vessels.	Tons.	H.P.	Captain.	1878.
(e) INDUS	3470	500	S. D. Shallard	25th Mar.
— ZAMBESI	2431	370	A. Symons	1st April
(e) AUSTRALIA	3693	600	G. F. Cates	8th do
— SUMATRA	2488	450	C. Anderson	15th do
(e) BOKHARA	2934	450	W. D. Anderson	22nd do
— BANGALORE	2663	500	E. G. Stead	29th do
(e) HINDUSTAN	3143	600	W. W. Hazlewood	6th May.
— CHINA	2916	400	T. Alderton	13th do
(e) DECCAN	3429	550	G. D. Gaby	20th do

Passengers are booked to ADEN, SUEZ, BRINDISI, ANCONA, VENICE, MARSEILLES, MALTA, GIBRALTAR and SOUTHAMPTON by every Mail. The Steamers marked (e) proceed direct to Southampton. By the others Passengers change vessels at Suez, and those for Brindisi, Ancona, Venice, and Marseilles are conveyed by Rail from Suez to Alexandria.

A Launch leaves the Company's Dock Head, Mazagon, at P.M. on the day of sailing.

For Passage &c., apply to

J. R. KELLOCK,
Superintendent.

Bombay, 18th February 1878.

TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

THE following Steamers will be despatched for the above ports, carrying H. M.'s Mails, and taking also Passengers and Cargo for Madras and Calcutta:—

Vessels.	Tons.	H.P.	Captains.	
GWALIOR	2725	450	J. C. Rabot	2nd April.
LOMBARDY	2723	450	J. Orman	16th „
THIBET	2593	400	J. H Torbock	29th „

A Launch leaves the Company's Dock Head at Mazagon at 3 P.M. on the day of sailing.

For Passage, &c., apply to

J. R. KELLOCK,
Superintendent.

Bombay, 5th March 1878.

TO KING GEORGE'S SOUND, ADELAIDE, MELBOURNE, AND SYDNEY, CALLING AT COLOMBO AND GALLE.

THE following Steamers will be despatched for the above ports:—

Vessels.	Tons.	H.P.	Captains.	
TANJORE	2263	450	W. W. Fentiman	29th March.
SIAM	3000	500	G. N. Hector	26th April.

A Launch leaves the Company's Dock Head at Mazagon at 3 P.M. on the day of sailing.

For Passage, &c., apply to

J. R. KELLOCK,
Superintendent.

Bombay, 5th March 1878.

P. & O. S. N. COMPANY.

SPECIAL THREE-MONTHLY RETURN TICKETS.

TO suit the convenience of Government Officials and others taking PRIVILEGE LEAVE, the Company has arranged to issue from this date RETURN TICKETS available for THREE MONTHS (counting from the date of sailing to the date of arrival) at the following REDUCED RATES:—

Bombay to Brindisi or Venice and back (including transit through Egypt) ..... Rs. 950
Ditto with the option of travelling one way *vid* Southampton ..... „ 1,000

J. R. KELLOCK,
Superintendent.

Bombay, 15th December 1877.

WHEATLEY, MADDEN & CO.'S BOMBAY PASSENGER AGENCY.

NOTICE—Passages secured without charge, and every assistance rendered to Passengers leaving Bombay.

W., M. & Co.'s "Steamer Announcements" posted free to any part of India.

Full information regarding Passage Rates, &c., will be forwarded on application. Money exchanged. Drafts granted on England. Heavy Baggage intended for shipment should be in Bombay two clear days before the Steamer sails. All packages must beaddressed WHEATLEY, MADDEN & Co., Bombay.

AUSTRO HUNGARIAN LLOYD'S STEAM NAVIGATION COMPANY.

NOTICE.

FROM this date the RATES of PASSAGE from BOMBAY to TRIESTE have been REDUCED as follows:—

FIRST CLASS.....Rs. 400 | SECOND CLASS..Rs. 300

J. JANNI, Agent.

Bombay, 18th March 1878.

COOPER.

SHIPMENTS of this FAVOURITE BEVERAGE from "*Johnson*," the *original* maker, well known as the leading brand in the London market, are being regularly received.

Quarts per dozen, Cash Rs. 5-8.
Pints do. do. „ 3-8.

SOLE AGENTS,
TREACHER & COMPANY (Ld.),
BOMBAY, BYCULLA, AND POONA.

ARECA TOOTH PASTE.

Of surpassing aroma and unequalled in cleansing and preserving properties.

Per pot, Re. 1.

D. S. KEMP & CO.,
SASSOON HOUSE, BOMBAY.

D. S. KEMP & CO.,
WHOLESALE CHEMISTS AND MANUFACTURERS.
Prize Medal 1873.

Price Lists, Wholesale and General, furnished on Receipt of Card.

SASSOON HOUSE, 7, ELPHINSTONE CIRCLE BOMBAY.

EXTRACT OF CHICKEN.

GUARANTEED to be a PURE EXTRACT of the FLESH and BONES of CHICKEN. When disolved in water it forms a most nutritious food for Invalids, Infants, and delicate persons; and in Sea-sickness and similar emergencies, it is frequently the only nourishment that can be borne by the patient.

Per Pot, Rs. 2-8.

D. S. KEMP & CO.,
SASSOON HOUSE, BOMBAY.

ARROW ROOT.

MANUFACTURED UNDER EUROPEAN SUPERINTENDENCE.
FROM THE BERMUDA PLANT
CULTIVATED IN INDIA.
Being true Bermuda A Root equal to the fines in the Esh Market.

WE have for some years been devoting our attention to this product, and have now been able to obtain it of so fine a quality that we cannot import anything better from London.

☞ Ask for KEMP'S INDIAN ARROW ROOT.

Per pound Tin, Re. 1.

D. S. KEMP & Co.,
SASSOON HOUSE, BOMBAY.

D. S. KEMP & Co.'s
SUMMER EFFERVESCENT AND PURIFYING SALINE.

A SOVEREIGN remedy for Headache, Biliousness, Sea-sickness, Boils, Skin Eruptions, Gastric Disorders, and Impurities of the Blood as well as in Fever. Is a safe but efficient Aperient, counteracts the vitiating effects of a tropical climate, and quickens the functions generally. An experience of twenty-five years has established the great value of this Saline as a domestic remedy, not excelled by any imported preparation of a similar nature whatever, and it is now offered as better adapted to this climate than any article hitherto introduced.

PER BOTTLE Rs. 1-4.

D. S. KEMP & Co.,
SASSOON HOUSE, BOMBAY.

NEW ADVERTISEMENTS.

WILSON'S
GREAT WORLD CIRCUS
AND
COLOSSAL HIPPODROME.

FRIDAY EVENING, MARCH 22ND, 1878.
GRAND FASHIONABLE NIGHT.
ALL THE GREAT STARS.
ALL THE GRANDLY TRAINED HORSES.
ROMAN RACKS, CHARIOT RACES,
FLAT RACES, BURDLE RACES,
LIBERTY RACES, INDIAN RACES,
PONY RACES, FOOT RACES,
STEEPLECHASES, MERRY SPORTS,
And Everybody's Favourite
THE COMIC MULE BARNEY.
In without doubt the
GRANDEST ENTERTAINMENT
EVER WITNESSED.

FOR THESE OUR FAREWELL PERFORMANCES
CHEAP PRICES.
CHEAP PRICES.
MAKE THE ORPHAN AND POOR CHILDREN'S HEARTS GLAD.

All poor children, whose parents or guardians are unable to pay, will be admitted free to the Afternoon Exhibition, a special place having been set aside for that purpose.

SCHOOLS ATTENDING IN A BODY will be admitted on most liberal terms (by application to the Manager, Mr. John Wilson,) at any of our Farewell Performances, either Afternoon or Evening.

EVENING PERFORMANCE AT 9-15 SHARP.
SATURDAY AFTERNOON AT 3-30.

SATURDAY EVENING, MARCH 23RD.
GRAND COMMAND NIGHT.
UNDER THE DISTINGUISHED PATRONAGE
OF
HIS EXCELLENCY
SIR RICHARD TEMPLE, BART., K.C.S.I.
AND SUITE.

The Management have set aside
MONDAY EVENING, MARCH 25TH,
As a Complimentary Joint Benefit to those
GREAT ARTISTS,
MESSRS. AIREO AND SHIELDS.

PRICES OF ADMISSION.

Private Boxes to seat 8	Rs. 30
Do. do. do. 4	15
Dress Circle	3
Stalls	2
Parquette	1
Pit	As. 8

Children half price to all parts of the Tent.

CHAMBER OF COMMERCE.—NOTICE.

A GENERAL MEETING of the MEMBERS of the CHAMBER of COMMERCE will be held THIS DAY, at 3 o'clock p. m., at the Offices of the Chamber.

The attendance of Members is particularly requested.

By order of the Committee,
J. GORDON,
Secretary.

Bombay Chamber of Commerce, 22nd March 1878.

TO BE LET, from 12th April for two months, a well-furnished BUNGALOW in Middle Colaba, open to the sea on both sides. Rent Rs. 200 per month. Apply to

E. W. FLOWER,
House Agent.

4, Hummum Street.

STANLEY IN AFRICA,
THE
ILLUSTRATED LONDON NEWS,
SPECIAL NUMBER.
Price Re. 1; by Post, Re. 1-4.

COOPER & CO.,
MEADOW STREET, FORT, BOMBAY.

ICE MACHINES

Of the most approved construction, ON SALE
BY
TREACHER & Co., LIMITED,
BOMBAY, BYCULLA, AND POONA.

THACKER AND COMPANY,

	Rs.	a.
Lays of Ind. *Illustrated edn.*	6	0
Veterinary Notes for Horse Owners	5	0
Firminger's Manual of Gardening for India	10	0
Thuillier's Manual of Surveying for India	18	0
Seonee, or Camp Life on the Satpura Range	12	8
** *A Capital book on Shikar.*		
Burnaby's Asia Minor, 2 vols	20	0
Indian Metereologist's Vade Mecum, 2 vols	12	0
Palmer's Persian-English Dictionary	6	12
Paucker's Manual of Russian Conversation	1	0
Spen's Indian Ready Reckoner	1	8
Field Exercises for Infantry, 1877, each 10 annas, *per doz.*	6	0

THACKER AND COMPANY.
ESPLANADE HOTEL.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines, Re. 1; each succeeding line 8 As. No trade advertisements are admitted under this scale.

CLERK WANTED. Address, stating qualifications, and salary required; B., office of this paper.

WANTED, a PARTNER with CAPITAL in a very lucrative business, either SLEEPING or ACTIVE. Address J. B., care of *Bombay Gazette*.

WANTED IMMEDIATELY BOARD and RESIDENCE in or near the Fort. Apply stating terms to P. Q. R., care of *Bombay Gazette*.

FOR SALE, BAROUCHE in good condition. Apply to Dr. ARNOTT, Fort George.

LOUIS FRANK, Landscape Painter, Waverley Hotel, Bombay. Specimen Paintings at Messrs. SOUNDY and Co.

IRON GREY HARNESS HORSE (GULF ARAB) FOR SALE, six years old, 14-3½, fast, well suited for a Dogcart. In daily work. Apply to Captain WALSH, Byculla.

BOARD and RESIDENCE Rs. 50 per month. Boarding Rs. 40. Breakfasts and Tiffins 8 Annas each. Tea, Coffee and Chocolate, 2 Annas per cup, from Saturday, 23rd inst. 6, Forbes Street, near Rampart Row.

A LIGHT PHAETON, nearly new; pair of well-bred DECCAN PONIES, height 13-2, and Brass-Mounted English HARNESS. Both Ponies regularly ridden by a Lady. Price Rs. 950. Apply to Professor WORDSWORTH, Breach Candy.

MACLEAN'S GUIDE to BOMBAY and BOMBAY DIRECTORY for 1878. Price Rs. 5; with postage Rs. 5-2. *Bombay Gazette* Office.

ICE CREAMS. J. PEARSE having secured a continuous supply of Ice, is executing orders as usual for Ice Puddings, &c., &c.

TARPAULINS.

IN addition to the new WATERPROOF MATERIAL advertised by us, we still continue to make the celebrated PATENT IMPROVED TARPAULINS, which we have manufactured so successfully for the past 18 years.

These were the only Tarpaulins specially ordered by the Government of India for the BHOOTAN, ABYSSINIAN, LUSHAIE, GARO, & PERAK EXPEDITIONS.

Sizes in general use always in stock.

F. HARLEY & Co., Calcutta.

SCOTT & CO., M.R.C.V.S., VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES Rs. 10; Examination and Verbal Opinion, Rs. 5; Livery for Horses on Commission sale, Rs. 35 per month including syce. Horses in infirmary Re. 1 per day; Commission Rs. 17 from Purchaser and Seller on horse sold.

Every care and attention devoted to shoeing and breaking to harness, both being under our immediate supervision. Horses suitable for up-country will meet with a ready market.

FOR SALE ON COMMISSION, a NUMBER of HORSES broken to single and double harness, and also for saddle.

ROBERT SCOTT & Co.
Girgaum Veterinary Stables, Bombay, Nov. 8, 1877.

REQUISITES FOR
TRAVELLERS
BY LAND OR SEA.

OVERLAND TRUNKS.
from Rs. 20 each.

PORTMANTEAUX.
Of convenient shapes.

COURIER AND HAND BAGS
Tanned Canvas and Leather.

HATS, HELMETS, PUGREES &c.

RUGS.
Rug and Bed Straps.

AIR PILLOWS AND CUSHIONS.
Of superior manufacture, from Rs. 7 to 15.

DECK AND CAMP CHAIRS.
Folding—light and strong, rom Rs. 7 to 15.

BATHS.
Best Tin, strong, with and without covers,
from Rs. 10 to 50.
Indian Rubber ditto, quite flat, and when inflated serve as a comfortable Bath, 33 inches in diameter and 8 inches deep, Rs. 25.

LAMPS AND LANTERNS,
of the most useful patterns made specially for India.

FIELD AND MARINE GLASSES.
Archromatic in ding Cases, from Rs. 25 to 150.

TIFFIN BASKETS,
Suitable for Indian use, empty or conveniently fitted from Rs. 11 to Rs. 50 each.

POCKET CANTEENS,
from Rs. 30 to 50.

DRAM FLASKS. Various Patterns and sizes, Re. 1-8 to 15. DRINKING CUPS. Horn, Glass or Metal, As. 12 to Rs. 3-8.
Corkscrews, Tin Openers, Knives and Forks.

POCKET AND TRAVELLING FILTERS,
from Rs. 8 to 30.

PRESERVED PROVISIONS,
Soups, Fish, Meats, Pies, Sausages Biscuits, &c., &c.

CLARETS, BRANDIES, HOCKS, CHAMPAGNES,
Beers, Stouts, &c.

SODA AND OTHER AERATED WATERS.
Pure and Sparkling.

INFANTS' PREPARED FOODS,
Fresh importations.

CHOCOLATE, COCOA, TEA, COFFEE AND MILK,
in a variety of forms.

CIGARS AND CHEROOTS,
Manillas and Trichinopoly of first qualities, specially selected.

BEST BRIAR PIPES,
from R. 1 to 5.

MEERSCHAUM PIPES,
Of handsome shapes.

MEDICINE CHESTS,
in solid Leather, Oak, or Mahogany fitted with Medicines according to special requirements, from Rs. 25 to 100.

EAU DE COLOGNE AND TOILET VINEGAR.
Marine and Toilet Soaps,
Soap Cases.

SPONGES,
and Sponge Bags.

DRESSING BAGS AND CASES,
from Rs. 13 to 300.

STATIONERY.
Note Paper and Envelopes, specially suited for Overland or Indian Correspondence.

WRITING AND TOURIST CASES,
in a variety of portable and useful shapes.

PURSES AND POCKET BOOKS,
of the most convenient and secure forms.

PLAYING CARDS,
and Portable Games.

TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA, AND POONA.

JUST PUBLISHED.

EARLY RECORDS OF BRITISH INDIA,
A HISTORY OF THE EARLY ENGLISH SETTLEMENTS IN INDIA,
As told in the Government Records, the works of old Travellers, and other contemporary Documents, from the earliest period down to the Rise of the British Power in India.

BY J. TALBOYS WHEELER,
(Late Assistant Secretary to the Government of India in the Foreign Department, author of "A History of India from the Earliest Ages;" "The Geography of Herodotus."

Large 8vo, 391 pp.; cloth. TEN RUPEES. Postage 10 Annas.

The above work comprises a series of extracts from the Government Records and other contemporary Authorities, linked together by a continuous History of the English Settlements in India, during a period which has hitherto been little known to general readers.

CALCUTTA:—W. NEWMAN & Co., 3, Dalhousie Square.
BOMBAY:—S. ROSE & Co., 9 Rampart Row, Fort.
AND ALL BOOKSELLERS.

BEAR'S
SMOKING MIXTURE
& BIRDSEYE
TRADE MARK AN ELEPHANT.
TOBACCO.

The proprietor of these justly celebrated Tobaccos begs to call the attention of the public to the varieties named below, manufactured and prepared with great care from the purest Virginia and Oriental Tobacco.

CAUTION.—The public should be sure and see that it is never sold except in packets and canisters of various sizes, bearing a fac-simile of the Proprietor's signature upon them.

Virginia Shag Tobacco.	Dark River Tobacco.	Latakia Tobacco.
„ Birdseye.	Golden Leaf.	Oronoko „
„ Cut Cavendish.	Havana Tobacco.	Imperial „
„ Returns Tobacco.	Persian „	Smoking Mixture.

CIGARETTES. BRAND—"STAR OF THE EAST."

MANUFACTORY,—GREAT SUFFOLK STREET, SOUTHWARK, LONDON.

THOMAS BEAR, Proprietor.

FELT HATS AND HELMETS.

THORPE & Co. have just OPENED a LARGE SHIPMENT for the present Season.

FELT HATS.

	Rs.	a.
The Duke, New low Round Crown	7	0
Ditto ditto Extra Quality	8	0
Black Felt, medium height, Square Crown	8	0
Ditto ditto Round Crown	8	0
Soft Black Felt, Round Crown	8	0
Brown Felt, Fashionable Round Crown	8	0
Drab Felt, ditto ditto	8	0
Soft Crown, Black and Drab	7	8
Drab Soft High Crown	8	0
Black and Drab Soft Travelling Hats	8	0
Tweed Travelling Hats, in great variety, 2-8 to 5	8	
Drab Shell Hats	10	0
Black Silk Dress	13	8

HELMETS.

	Rs.	a.
Hawk'Regulation, best quality, covered white Doe	20	0
The New Spike for Infantry	7	0
Spike and Plate for Staff and Cavalry	10	0
Gilt Chin Chains	6	0
Ellwood's Helmets, White	13	0
Ellwood's White Hunting Helmets	13	0
Ellwood's Shikar Hat, covered Flax	18	
Ellwood's Patent Air-Chamber Felt Helmets, a sure protection against sunstroke	18	0
Christy's Drab Felt Helmets	10	0
Light Drab Felt Helmets for Lady or Gentleman	10	0
Light Helmets with extra Band	10	0
Drab Felt Milton Hats	6-8 to	8 0

LESS 10 *PER CENT FOR CASH.*

THORPE AND COMPANY,
CIVIL, NAVAL AND MILITARY TAILORS,
MEADOW STREET, FORT, BOMBAY.

SCARVES, TIES, GLOVES, ETC.

BADHAM AND COMPANY

BEG to announce the arrival of a Large Shipment of the above.

The best Qualities, latest Designs, and Colours.

WINSORS.

	Rs.	a.
To tie Knot, Bow, or for Ring, Washing, Blue and Black, White Spots	2	8
Fancy Checks	2	8
Rich Plain Colors or Fancy Stripes	3	8
Extra Long Scarfs, best quality	5	0
Sterling Silver Scarf Rings	5	0

SMALL MADE KNOTS.

"The Don," New Fancy Stripes, Plain Colors, Blue and Black and White Spots ... 2 12
Black, Blue and Lavender ...

MODERATE KNOTS

Duke of Edinborough, New Designs, Fancy Satin, Neat Striped or Plain Coloured Silk ... 3 0
Blue, Lavender, Slate and Black ...

NEW PIN SCARFS.

To suit any Collar.

The "Leopold," Washing, Bird's Eyes, Rich Fancy Spots and Stripes ... 2 8
Plain Colours and Black ... 3 8
The Leopold, Washing, Twilled Silk, White and Coloured Spots ... 3 0

THE "EXCELSIOR."

Extra large to cover the Shirt.

New Fancy Checks ... 4 0
Fancy Stripes or Spots, Rich Figured Satin ... 1 12
Washing Pin Scarf, Plain and Fancy Linen ... 1-8
White Marsala ... 6 8
Gold and Silver Pins, a variety of Patterns, Horse Shoe, &c ... 30 0

MADE UP BOWS.

"St. James's," Moderate Size, Plain Colours, or Fancy Stripes ... 2 0
The "Mayfair," Moderate Size, Square Ends, Silk as above. 2 4
White Dress Bows ... 1 0

FOLDED SILK TIES.

	Rs.	a.
Black Corded Silk	Re. 1. 1-4 and	1 8
The New Dinner Tie, "The Reform," Wide Black		2 0
White Dress Ties	from 8 annas	
The Club House, Black and Fancy		2 12

BRACES.

Guyot's Celebrated		2 8
„ Silk for Dress		4 8
Cantab, very strong		3 8
United Service, Strong Leather		3 8

UMBRELLAS.

Fox's Paragon Frames, Best Italian Silk with Natural Sticks	11-8, 12-8,	16 0
Ladies	8-8 to	12 8
Sun Umbrellas		5 8
Ladies' Sunshades		5 8

WALKING STICKS.

Natural Orange, Ground Ash, selected Rattans, a large assortment ... 1 8 to 2 0

LUND'S JEWELLERY.

Gold on Ivory, will last for years, Collar Stud		1 12
Front Do.		3 8
Solitares		5 8
Links		10 8

LADIES' KID GLOVES.

White, Black and Colored, 2 Buttons	Ned.	2 0
Dogskin	Ned.	2 8
Doe Gauntlets	Ned.	3 0
Dogskin Gauntlets	Ned.	3 0

GENTS' KID GLOVES.

White, Black and Colored	Ned.	3 4
Dogskin, Sewn, Fancy Colours	Ned.	2 4
Tan Deer for Driving	Ned.	3 8
White Doe Military	Ned.	3 8
Neat White Buckskin	Ned.	6 8

COLLARS MADE EXPRESSLY FOR INDIAN WASHING.

	Rs.	a.		Rs.	a.		Rs.	a.
Badham's West End	6	8	Badham's First Lord	6	8	Badham's Shakespear, with neat coloured Tie attached, well suited for Mofussil wear per doz.	7	0
Badham's Dux	6	8	Badham's Clerical	6	8			
Badham's Pall Mall	6	8	Badham's Grosvenor, stand up	6	0	Badham's Boys' Sailor	5	8
Badham's Shakespear	6	8		6	8	Badham's JB ye Dux	6	0
Badham's London Society	6	8	Military Stand up					

(per doz.) (per doz.)

A Discount of Ten per Cent. for prompt Cash.

BADHAM AND COMPANY,
RAMPART ROW, BOMBAY.

NOTICES.

TEMPLE BAR.

TEMPLE BAR DINNER—Soup, Fish, two Entrees, two Hot Joints, two Cold Joints, Curries, Pudding, Salad and Coffee ..... Rs. 2
TEMPLE BAR SUPPERS—Soup, two dishes, at choice, Cheese and Salad Re. 1
TEMPLE BAR TIFFIN ..... Re. 1
TEMPLE BAR BREAKFAST ..... Re. 1
IMPORTANT NOTICE—Chops, Steaks, Vegetables, Salad and Cheese at any time to order until 9 P.M. ..... Re. 1
BOARDERS—Breakfast, Tiffin and Dinner, per month. Rs. 60
BOARDERS—For Breakfast only do. „ 20
BOARDERS—For Tiffin only do. „ 25
BOARDERS—For Dinner only do. „ 30

PRIVATE COMPARTMENTS FOR FAMILIES AND PARTIES.

TERMS CASH.

BILLIARDS.

Attention is called to the splendid English Billiard Tables which have recently been fitted up in Temple Bar at great expense. French Billiards can be had also.

BILLIARDS.

PROFESSOR CARME is OPEN to give BILLIARD LESSONS, at TEMPLE BAR, on reasonable Terms.

The Professor will give, at TEMPLE BAR, two evening Exhibitions of Billiards each week—on WEDNESDAYS and SATURDAYS.

ENTRANCE FREE.

TEMPLE BAR.

GOVERNMENT OF INDIA,
MILITARY DEPARTMENT.
FORT WILLIAM, THE 22ND FEBRUARY 1878.

NOTIFICATION.

WITH a view to assist shippers of horses, and to save the risk and expense which has been hitherto incurred in landing and stabling horses imported to Calcutta, it is notified for general information that the Government of India have authorized arrangements being made at the Government Remount Depôt, 13, Garden Reach, for the reception of horses arriving from Australia under the terms laid down in the following rules and regulations.

In such cases as may appear necessary, the Government of India are also prepared to advance the amount of freight required to clear the consignment of horses from the ships together with Captain's and other fees connected with the voyage. Such advances to be recovered from the shippers on payment by the Remount Agent of the value of horses purchased by him.

RULES AND REGULATIONS.

1. Every shipper landing any horse or horses at the Government Remount Landing Depôt, Garden Reach, Calcutta, shall be subject to the rules hereinafter detailed, and to any such directions as the Remount Agent, Calcutta, may give regarding horses stabled in Government stables, and every shipper shall sign an agreement on landing to this effect, and that he will not remove any horse or horses while on the special leave of the Remount Agent.

2. Every horse landed at the Government Remount Landing Depôt shall be subjected to a charge of Rs. 10 per horse.

To return for this charge the horses will be stabled in the depôt until presented for approval to the Remount Agent.

3. The actual cost of landing the horses and surplus forage remaining at the end of the voyage will be borne by the shipper. The work will be carried out in the most economical way possible, the shipper and his assistants performing their due share of the work.

4. The shippers may, if they wish it, feed their horses on the remainder of the forage put on board their ships for the voyage. Grain, bedding, and fodder will be supplied, as required, under instructions from the Remount Agent, to be paid for by the shipper at such rate as will cover the total cost of such supplies.

5. Syces and the necessary native establishment will be provided by the Remount Agent, as required, and the shipper will be charged at the actual rate for wages of such establishment.

6. Veterinary attendance will be given by the Assistant Remount Agent, free, and medicines supplied at actual cost rates.

7. Horses landed at the Remount Landing Depôt will be inspected with a view to purchase as soon as the Remount Agent considers them fit for inspection. Horses which have not been landed at the Government Landing Depôt will not be inspected until all the horses awaiting inspection in the Landing Depôt stables have been submitted for the approval of the Remount Agent.

8. All horses not sel

COMMERCIAL INTELLIGENCE

THURSDAY EVENING, 21st MARCH 1878.

BUSINESS has scarcely recovered yet from the Holee holidays, and the actual transactions to-day have been very limited. Home advices are looked upon as a shade more favourable, but we must have something much more decisive than the telegrams we have been receiving lately before any degree of confidence will be restored.

The movements in the Home Markets since before the commencement of the holidays have not been very extensive, but so far as they go they have not been in favour of a more pacific view of European politics. Consols at 95¼ are ¼ higher, but French Rentes have receded from 110½ to 110. Enfaced Rupee Paper is unaltered, with the exception of a decline of ¼ in Fours, yesterday's quotations being Fours, 82¾; Fours-and-a-half, 82¾; Fives-and-a-half, 91¼.

The weekly quotations for Metals show no change, but in the London Produce Markets the alterations have been material. Coffee is 2s. per cwt. lower all round, while in Seeds there has been a rise of 1s. per quarter in Calcutta Linseed and 6d. per quarter in Bombay Linseed and Calcutta and Bombay Rapeseed.

Piece Goods in Manchester have been a dull dragging market, Reuter's report of yesterday advising a demand limited to actual wants; and Cotton in Liverpool has occupied a very similar position, the daily sales since Saturday having only averaged 7,000 bales. Spot prices have not moved, but arrivals have been dull and difficult of sale, and the American advices have been strongly against the market, the receipts at the ports for the past five days showing an excess of 34,000 bales as compared with the corresponding period last year. Futures are still quoted at 11 1-16 cents., but ready Mid. Uplands have declined from 11 to 10¾ cents. per lb. The crop figures to date are as follows:—

	1878.	1877.	1876.
Five Days' Receipts	56,000	22,000	43,000
Total since 1st Sept.	3,779,000	3,671,000	3,675,000

At the weekly biddings for Council drafts which took place in London yesterday, the sum of £500,000 was offered and allotted as follows:—£382,000 to Calcutta at an average of 1s. 8·66d., and £118,000 to Bombay at an average of 1s. 8·65d., tenders on both places at 1s. 8⅞d. receiving 12 per cent. of the amounts applied for. The average is slightly under what was generally anticipated here before the holidays; but taking into consideration the nature of the Government of India's Financial Statement, we think the result is by no means unfavourable. The Secretary of State's drawings for the coming year are put down at 17 millions sterling, equivalent to about 45 lakhs per week, so that we may look for the present scale of 50 lakhs weekly being maintained throughout the busy season, and this, with even a moderate supply of silver in the background, is more than the market is likely to support.

Bar Silver in London is still quoted by Reuter at 54⅛d., but private messages, we hear, call the market quiet at 54¼d. per oz.

STERLING EXCHANGE opened this morning with a decidedly weak appearance; rates were quoted quite 1-16d. under Monday's closing quotations, and at the decline there were more buyers than sellers. Firmer accounts from Calcutta, however, imparted a steadier feeling to the market at the close, and although the fall has not been recovered, there is less disposition to buy than at the opening. We quote on London:—

Bank Bills, on demand	1s. 8 11-16d.	per Rupee.
Do. 6 months' sight..	1s. 9d.	,,
Credits, 3 ,, ...	1s. 9d.	,,
Documents, 3 ,, ...	1s. 9 1-16d.	,,
Sovereigns, each	.....	Rs. 11·9.

On Calcutta we have not heard of any new business, and we still quote demand at 3-16 to ¼ per cent. premium, 60 days' sight at 1 to 1¼ per cent. discount.

GOVERNMENT PAPER is weak with, if anything, an easier tendency. The general interpretation of the Financial Statement appears to be that any loan likely to be required will be brought out on this side, and this with the uncertainty already prevailing regarding Home politics, is sufficient to render the market very dull. We call Fours Rs. 93¾ to Rs. 94; Fours-and-a-half, Rs. 94½; Fives-and-a-half, Rs. 102½ to Rs. 103.

The SHARE MARKET has remained closed to-day, but opens again to-morrow morning.

COTTON has shown great quietness throughout. During the holidays next to nothing has been done and to-day's market has not been more lively. For small lots of ready Cotton high prices continue to be paid, but for future delivery buyers are holding off and must continue to do so until Liverpool arrival rates take an upward turn or we see lower rates here. The arrivals into the Berar markets have been much larger than was expected during the holidays and prices there are accordingly easier, but they must still give way materially before anything like an active business can become practicable. We quote for April delivery:—

F. G. F. Bingunghaut.	Rs. 197	per candy	F. P.
F. G. F. Broach	,, 201	,,	,,
Good Oomra	,, 187	,,	,,
F. G. F. ,, ...	,, 181	,,	,,
G. F. ,, ...	,, 176	,,	,,
Fair ,, ...	,, 167	,,	,,

FREIGHTS are just a shade firmer. For Liverpool by steamer the rate has advanced to £1-10 per ton, at which considerable engagements have been made for shipment up to the end of April. By sail for Liverpool £1-12-6 is the current rate, and by steam for the Mediterranean ports rates are unchanged.

PIECE GOODS remain as before, depressed with nothing doing. The market has scarcely recovered yet from the Holee holidays, but the appearance of things at the moment does not seem in favour of any immediate improvement.

COALS are quiet but firm. Sales of Davison's West Hartley to a small extent are reported at Rs. 18 per ton alongside.

SHIPPING INTELLIGENCE, AND LISTS OF PASSENGERS BY SEA.

THE SHIP EARL OF ZETLAND, 1,461 tons, Captain J. Burns, will sail to-day for Liverpool with a general cargo.

THE s.s. RED STAR, 1,008 tons, Captain J. Roseberry, arrived in harbour yesterday from Aden 14th March, in ballast. The vessel is consigned to the Captain.

THE s. s. ST. OLAF, 1,271 tons, Captain A. Pederson, arrived in harbour on the 20th inst., from Calcutta 11th March, with a general cargo. The vessel is consigned to Messrs. McCulloch, Boyts and Co.

THE BARQUE FRANKFURT HALL, 727 tons, Captain J. H. Kirkbridge, arrived in harbour on the 20th inst. from Glasgow 20th Nov., with a cargo of 1,071 tons coal. The vessel is consigned to Mr. Nusserwanjee Manuckjee.

THE B. I. S. N. Co's s. s. COCONADA, 547 tons, Captain A. Morris, sailed yesterday for Persian Gulf, via Kurrachee, with a general cargo and the following passengers:—Capt. Gracy, Mr. Syedally Murdan, Mrs and Mr. Monement and 68 deck passengers.

THE P. and O. Co's s. s. SUMATRA, 2,488 tons, Captain Swanson, which arrived in harbour on the 20th inst. from Aden and Suez brought the English Mails and the following cargo:—439 packages piece good, 10 bales twist, 21 packages color and paint, 6 cases soap, 88 cases beads, 7 cases gold thread, 22 cases wire, 8 barrels potatoes, 3 cases wine, 20 barrels flour, 14 cases provision, 2 cases tobacco, 2 cases saffron, 844 boxes silver, 4 boxes gold, 7 boxes specie, 9 boxes silver coins, 2 bundles gunny bags, 5 bundles E teeth, 6 bags coffee, and many packages merchandise.

ARRIVALS.

Mar.	Vessels.	Commanders.	From.
20	Sumatra (s).....	Anderson ...	Suez, Mar 8.
	Str Olaf(s).....	Pederson	Calcutta, Mar 11.
	Frankfurt Hall	Kirkbridge ...	Glasgow, Nov 20.
21	Red Star (s).....	Rosebery	Aden, Mar 14.
	Winthorp(s).....	Baker	Cardiff, Feb 4.

DEPARTURES.

Mar.	Vessels.	Commanders.	Destinations.
21	Prince Regent.....	Graham.....	Calleo.
	Coconada(s).....	Morris	P Gulf via Kurrachee.

The ship Earl of Zetland, Burns, to Liverpool, obtained her port clearance yesterday.

The following vessels were entered for loading yesterday:—
Steamer W Symington, to Rangoon.
Steamer Red Star, to Marseilles.
Ship Jane Avery, to Bremerhaven.

CALCUTTA.

ARRIVALS.

Mar.
16 Pekin (s) .....Woolcott .....Southampton, Feb 7.
17 Chanda (s) .....Day .....Bombay, Feb 23.
Star of Scotia .....Mann .....London, Dec 4.

DEPARTURES.

Mar. 16—Ships Lastingham, City of Lucknow and Arundel.
Mar. 17—Steamers Madura and Precurseur. Ship Queen of Beauty.

PASSENGERS.

Per Pekin—Mrs R Murray and child, 2 Misses Murray and servant, Mr E L Elgar, Mr McGavin, Mr Bray and child, Dr C Ray, Major Chichester Smyth, Mrs Scott and infant, Mr Desseffa, Mr Burton, Mr Fosoies, N M Seit, Mr E Hall, Ident Cunliffe, Captain Grant and 3 servants, Mr Kellmeyer, Mr Williams and native servant and 1 Native.
Per Chanda—Mr T Mill, Inspector of Police N W P, 1st grade, Lieut Gervoise R A, Mr F A Russool, Mr S Hingum, and 3 Natives.

DAILY IMPORTS.—MARCH 21.

FROM LIVERPOOL.

Italia s—42 cases stout, J Upstone Ballwalla.
City of Baltimore s—5 cases polish plate glass, Darashaw Cursetjee.

FROM SOUTHAMPTON.

Zambesi s—261 boxes bar silver Rs 600,000, The Bank of Bombay.

FROM LONDON.

Avondale s—2 bales wall papers, Dossabhoy Sullamanjee; 3 bales wall papers, A Tyebjee; 2 casks glassware, Gangjee Poonja; 5 packages glassware, Soomar Bhima and Co; 1 case earthware, Jaffer Samjee.

Nizam s—96 cases cognac, 12 cases whisky, and 1 hogshead claret, Cutler, Palmer and Co.
Zambesi s—5 casks earthenware, W Bubajee Nowrungay.
Naples s—40 cases gin and 10 cases liqueur, Eduljee Bazonjee; 51 cases whisky, J R Baliwalla; 2 cases earthenware, Gangjee Poonja.

FROM BORDEAUX.

Faune—25 boxes brandy, Nowrojee Ardaseer and Sons.
Australia s—100 cases brandy, Cowasjee Mehta and Co.

FROM GENOA.

Australia s—100 cases brandy, Nowrojee Ardaseer and Sons.

DAILY EXPORTS.—MARCH 21

FOR LIVERPOOL.

Savernake—50 bales cotton, Killick, Nixon and Co; 71 bales cotton, Forbes and Co; 51 bales cotton, Woomersey Dewjee; 124 bales cotton, Lalchund Ramdyal; 52 bales cotton, G Reidfurchaid and Co.
Agnes Oswald—4108¾ cwts myrabollams, Ralli Brothers; 338 bales cotton, Anundjee Wamunrao; 100 bales cotton, Finlay Muir and Co; 250 bales cotton, W Nicol and Co.
City of Baltimore s—101 cwts coir yarn, Treecomdass Lowjee; 138 cwts myrabollams and 64¼ cwts nuxvomica, Jaitha Purseotum; 8 bales rags and 85 bales hemp, Nathoo Soondurjee; 125 bales wool, Khimjee Luckmedas and Co; 50 bales wool, Goculdass Cullianjee; 57 bales cotton, Rowjee Pongjee; 60 bales cotton, Goculdass Cullianjee; 577 bales cotton, Peel, Cassels and Co; 71 bales cotton, Abramovitz and Co; 83 bales cotton waste, Takersee Jewraz; 49 bales wool, Khimchund Chunchuldass; 144 bales cotton, Peal Cassels and Co; 50 bales cotton, Ookerdas Khetsee; 2 bales cotton, Gladstone, Wyllie and Co; 2 bales cotton, W and A Graham and Co; 48 bales cotton, Pelly and Co; 235 cwts coir yarn, H T Arbee.
Winged Hunter, 2,000 bales cotton, Nursee Kessowjee and Co.
Arago s—175 cwts myrabollams, F M Munjee; 55 bales cotton, Ramerushna Ramputrab; 30 bales cotton, Nensee Currumsee; 58 bales wool, Khetsedass Hurmookroy; 125 cwts. myrabollams, G Narrounjee.
Olympia s—325 cwts myrabollams, Finlay, Scott and Co; 500 bales cotton, Gaddum and Co; 149 bales cotton, E Spinner and Co; 500 bales cotton, Wallace and Co; 100 bales cotton, A Blascheck and Co; 16 bales hides, A Rehmon; 200 bales cotton, G C Bushby and Co.

FOR LONDON.

Indus—21½ cwts. cloves, J. Jairaz; 75 cwts. B horns C. Nanjee; 60 cwts. B. horns, D. Veljee; 1,500 cwts linseed, Killick, Nixon and Co; 1,300 cwts. myrabollams 3 cwts. croton seed, and 500 bales cotton, W. Nicol & Co; 843 bales cotton, S. L. Macnaghten; 400 bales cotton, Volkart Brothers; 7 bales hemp, D. Merwanjee & Co; 1 cases fishmaws, A Baboo; 42 cwts croton seed and 273 cwts. nuxvomica, V. Cowrasz; 27 cwts ginger, 40 cwts unbahulize, 52¼ cwts nuxvomica, and 10 cwts. horns, F. M. Munjee; 12 cases peacock feathers, R. Allyrum; 246 cwts myrabollams, Forbes and Co; 900 cwts. myrabollams, N Khattow; 105 cwts coffee, Tyebjee and Co; 41 cwts coffee, and 9 bales hides, N. Gangjee; 4 bales hides, S. G. Hoosein; 8 bales hid s, D. Mowjee; 18 bales hides, N. Gulamhoosein; 5 bales skins, E. Russoolbhoy; 24 bales hides and skins, and 3 cases fishmaws, A. Soma; 52 cwts E. teeth, Suriff Durreah; 18 bales hides and skins, Forbes and Co; 2 packages T. shell, E. Walljee; 23¾ cwts cloves, C. Peerbhoy; 5 cases fishmaws, M. Gangjee; 10 bales woollen carpets, G Mahomed; 21 bales skins, V A S M Saheb and Co; 81 cwts croton seed, D Hasson; 9 cases fishmaws, M Damabhoy.
Australia s—105 packages M o P shells, P and O S N Co.

FOR AMSTERDAM.

Melita s—3,000 cwts linseed, Volkart Brothers.

FOR BREMERHAVEN.

James Avery—1,150 bales cotton, Gaddum and Co.

FOR PORT SAID.

Homer s—100 bales cotton, Knoop and Co.

FOR HAVRE.

Michael Chevalier—54 bales cotton, Veerjee Pursotum.
Whittier—1,500 bales cotton, W Nicol and Co.
Norris—3,000 cwts linseed, W Nicol and Co.
Isaac Reed—700 bales cotton, W Nicol and Co.

FOR TRIESTE.

Ganges s—200 bales cotton, Geo Lockhart and Co; 200 bales cotton, Killick, Nixon and Co; 300 bales cotton, W and A Graham and Co.
Zerbino s—100 bales cotton, Vinay and Co.
Ettore s—500 bales cotton, Knoop and Co; 500 bales cotton, A Blascheck and Co; 200 bales cotton, Greaves, Cotton and Co; 100 bales cotton, Peel, Cassels and Co; 200 bales cotton, Killick, Nixon and Co; 100 bales cotton, Volkart Brothers; 125 bales cotton, G Reidfurchaid and Co.

FOR VENICE.

Zerbino s—100 bales cotton, Vinay and, Co; 100 bales cotton, Wallace and Co.
Ettore s—100 bales cotton, Killick, Nixon and Co; 100 bales cotton, Knoop and Co; 200 bales cotton, Vinay and Co; 200 bales cotton, W and A Graham and Co; 300 bales cotton, Greaves, Cotton and Co.
Ganges s—50 bales cotton, George Lockhart and Co; 400 bales cotton, W and A Graham and Co.

FOR GENOA.

Liddesdale s—100 bales cotton, Ritchie, Steuart and Co; 1,500 bales cotton, Peel, Cassels and Co.

FOR MARSEILLES.

Propontis s—1,500 cwts groundnuts, and 2,602½ cwts teel seed, Ewart, Latham and Co.

FOR CALCUTTA.

Puttialla s—100 bales cotton, S L Macnaghten.

METEOROLOGICAL OBSERVATIONS.

GOVERNMENT OBSERVATORY, COLABA,
BOMBAY, 20th March 1878.

Means of observations taken at 6 a.m., 10 a.m., 2 p.m., 4 p.m. and 10 p.m.

Barometer corrected 32 deg. Fah	29·948
Temperature of the Air.....	80·4
Wet Bulb Thermometer.....	73·9
Dew Point.....	71·3
Relative humidity of Air	0·746
Extent of cloudy sky (the whole sky clouded=8).	3·4
Maximum temperature of air (read at 6 p.m.).....	85·1
Highest do. do. (read at 9-50 a.m.)	75·0
General Direction of wind .....WNW, SSE, NW, WNW, W, WNW, NW.	
Movement o wind in 24 hours	146.

HIGH COURT.—MARCH 22.

(Before the Honourable the CHIEF JUSTICE and the Honourable SIR CHARLES SARGENT.)

Appeals for hearing and final disposal.

624-76—Craigie, Lyall and Co—L A Wallace and others vs Burjorjee Muncherjee, Wadia and others—Rimington, H and C. Reference from the Bombay Small Cause Court

12,398-77—Assanali Jooma vs Thacker Lilladhur K—Lynch and T. Appeals.

268-77—Muljee and B—Muljee Bhawanidass B and another vs Moses Reuben—K Balkrishna and B.

247-77—Jefferson and P—Maja Jeepa vs Babool Ballajee—K Balkrishna and B.

(Before the Honourable MR. JUSTICE BAYLEY.)

LONG CAUSES.

701-77—Pestonjee K—Heerjeebhoy Hormusjee Seina vs Ludha Nathoo. Taken and part heard.

703-77—In Person—Mr Hammond vs Wissoodeo Adoo Jee an another—Balkrishna and B.

393-77—Muljee and B—Tanjee Dewjee vs Nathoo Soondersee and others—Rimington H and L and Shapoorjee and T

651-77—Janardhun and G—Heeradass Jumnadass vs Shewparsad Hurnath and another—Tyabjee and S.

503-77—Macfarlane and G—Cassedass Munsookram vs Veyshunker Govershunker. Balkrishna and B.

(Before the Honourable MR. JUSTICE PINHEY.)

LONG CAUSES.

565-77—Mr Turner—Rao Bhadoor Muddon S vs Atmaram Madhowjee and others—Jefferson and P.

689-77—Mr Turner—Sadanund Shreecrushnaiee vs Atmaram Madhowjee—Jefferson and P.

549-77—Tyabjee and S—Pandarinath Ramchundra K and another vs Premabai.

653-77—Janardhun and G—Oomoobai vs Balvantrao Bhaskir J. Lynch and T.

660-77—Tyabjee and S—Bai Luckmibai vs Sha Moolchund Khoochand and others. Present and W and Ardaseer and H.

744-77—Ardaseir and H—Ruttonjee Rustomjee Disai vs E N Setna—Lynch and T.

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 18.

Worthay, Capt, Staff Corps, on leave, from Khandalla.

MARCH 20.

Inglis, Lieut Col, 6th Light Infantry, on leave, from Lucknow.
Taylor, Lieut General, R E, on duty, from England.
Hill, Capt, 30th Regt, on duty, from Poona.
Adam, Major, Asst Qr Mr Gl, on duty, from Deolalee.
Wingens, Capt, 61 Lat Infantry, from leave, from England.
Hill, Lieut, 22nd Regt, on leave, from Deolalee.
Newman, Surg, from furlough, from England.
Jacob, Major, Staff, furlough, from England.
Molloy, Capt, Staff Corps, on duty, from England.
Auchinlech, Col, Staff Corps, from leave, from England.

MARCH 21.

Pottinger, Lieut Col, Asst Qr Mr Gl, on leave, from Poona.
Waring, Major, Chief Instructor of Musketry, on duty, from Poona.
Chamberlain, Col, Staff Corps, on retirement, from Lucknow.
Chads, Col, 62nd Regt, on leave, from Morar.

DEPARTURES.—MARCH 21.

Hogge, Lieut Col, Dy Qr Mr Gl, on duty, to Poona.
Ashby, Sub Lieut, 10th Bombay N I, on duty, to Neemuch.
Beagle, Major, 8-17th Regt, on duty, to Mount Aboo.
Mintoo, Surg Major, on duty, to Allahabad.
Jacob, Major, Staff, on leave, to Allahabad.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, March 21.)

MILITARY DEPARTMENT.

Col R Jenkins, 1st Bengal Cavalry, is allowed to proceed to Europe on medical certificate under the Furlough Regulations of 1868.

With reference to G G O No 793, dated 12th Dec 1877, Lieut Col W Blakeney, Bombay S C, has been granted by the Secy of State for India leave on medical certificate for six months to commence from the date of his leaving India.

Lieut H H Penpreo, R A, to be Third Class Commissary of Ordnance, vice Capt H M Burgess, R A, promoted.

The undermentioned officer is allowed furlough to Europe for eight months on medical certificate under Rule 14, Clause 2, of the Furlough Regulations of 1868:—

Capt W I Leibreton, S C, Asst Examiner Railway Accounts.

Capt A McHinch, of the Bombay V R Corps, is granted leave of absence for 9 months, from the 14th inst.

The undermentioned Officer having completed twenty years' service, to be Major from the date specified, subject to H M's approval:—

Staff Corps—Capt George Bruce Simpson, 11th March 1878.

With reference to G G O No 139, dated 25th Feb 1871, Lieut Col J S D Bolton, S C, is granted an extension of leave for one month on medical certificate.

CIVIL APPOINTMENTS, &c.

JUDICIAL DEPARTMENT

The Hon Mr Justice Melvill, Judge of H M's High Court of Judicature at Bombay, is allowed privilege leave of absence for two months and twenty-four days from the 1 th June 1878.

Mr H A Acworth, Asst to the Agent to the Gov r in the Panch Mahals, is invested with the powers of an Asst Sessions Judge in the Panch Mahals Dist; also, in Panch Mahals Dist, with power to hear appeals from convictions by Magistrate of the second and third class s in the Panch Mahals Dist (Section 266).

Mr N Spencer, Second Judge of the Court of Small Causes at Bombay, was allowed subsidiary leave for one day, namely, th 20th Feb last, on his return from furlough.

H E the Gov r in Council is pleased to appoint Mr R H Vincent to act as a Justice of the Peace within the limits of the Town and Island of Bombay.

Mr J Monteath is appointed to act as Under Secy to Government in the Political, Judicial, and Educational Departments, and as Secy to the Council of the Governor of Bombay for making Laws and Regulations, during the absence of Mr Nugent, or until further orders.

POLITICAL DEPARTMENT.

Mr A B Steward, C S, joined his appointment as Actg Asst Political Agent, Kolhapur and Southern Maratha Country, on the 2nd inst.

EDUCATIONAL DEPARTMENT.

Mr R Royal, Supt, Civil Engineering College Works, Poona, is allowed furlough for twelve months.

Mr K M Coatfield, Director of Public Instruction, is allowed furlough to Europe for seven and a half months from 1st April next.

Mr E H Hoogwerf, Head Master, Belgaum Sirdars' High Scho l, acted as Educational Inspector, 4th grade, in the Southern Division, from the 1st of Feb to the 10th March 1878, both days inclusive.

Mr G W Forrest joined his appointment as Acting Professor of History and Political Economy at the Elphinstone College on the 13th instant, before office hours.

he following appointments are made consequent on Mr K M Chatfield, Director of Public Instruction, proceeding on furlough:—

Lieut Col T Waddington, Educational Inspector, Central Division, to act for Mr Chatfield as Director of Public Instruction.

Dr F Kielhorn to act as Educational Inspr, Central Division, vice Col Waddington.

Mr Ramkrishna Gopal Bhandarkar, B A, to act as Professor of Oriental Languages in the Deccan College, vice Dr Kielhorn.

Rao Saheb Abaji Vishnu Kathwate, B A, to act as Asst Professor of Oriental Languages in the Elphinstone College, vice Mr Bhandarkar.

Mr T Cooke, Principal of the Poona Civil Engineering College, to act in the first grade, vice Col Waddington.

Dr F Kielhorn to act in the second grade, vice Dr Cooke.

REVENUE DEPARTMENT.

H E the Gov in Council is pleased to confirm Mr H F Brayson in the appointment of Dep Col in charge Hurar Accounts, Kurrachee.

H M Secy of State for India has allowed Mr J F Fernandes, Huzur Dep Coll, Ahmedabad, an extension of leave for six months on sick certificate.

Mr Leatock Reid to act as Commissioner, S D, during the absence of Mr A E D Grey on furlough, or until further orders.

GENERAL DEPARTMENT.

The Hon E W Ravenscroft, C S I, Chief Secy to Govt in the Revenue, General, Financial and Separate Departments, is allowed three months' privilege leave of absence from the 19th inst.

Mr C Gonne to act as Chief Secy to Govt in charge of the Separate Department, retaining charge of the Political, Secret, Judicial, and Educational Departments as heretofore, during the absence of the Hon Mr Ravenscroft, or until further orders.

Mr J Nugent to act as Secy to Govt in the Revenue, General, and Financial Departments during the absence of the Hon Mr Ravenscroft, or until further orders.

PUBLIC WORKS DEPARTMENT.

Mr W H Scott received charge of the Office of the Ex Engr, Kanara, from Col D Thomson, R E, on the afternoon of the 26th Feb 1878.

Col D Thomson, R E, received charge of the Office of the Executive Engineer, Dharwar, from Lieut Col I M Greig, R E, on the afternoon of the 25th Feb 1878.

Erratum.—Col White, R E, reverted to his appointment in the E W Dept, Railway, as Dep Consulting Engineer for Railways, with effect from the 20th Feb 1878, and not from the 20th inst.

CALENDAR FOR MARCH, 1878,

PHASES OF THE MOON.

Last Quarter ..... 25th, 9h. 40·9m. P.M.

Date.	Remarks.	Sun rises. A.M.	Sun sets. P.M.	High Water.	Low Water.
Mar.		H. M.	H. M.	H. M.	H. M.
Fr. 22	.....	6 5	6 9	1 1 m 1 53 a	7 23 m 7 50 a
Sat. 23	.....	6 4	6 10	1 38 m 2 41 a	8 4 m 8 35 a
Sun. 24	3rd Sunday in Lent.	6 3	6 10	2 18 m 3 36 a	8 50 m 9 26 a
Mon. 25	.....	6 2	6 10	3 0 m 4 41 a	9 40 m 10 37 a
Tues. 26	.....	6 1	6 11	4 7 m 5 50 a	10 50 m .....
Wed. 27	English Mail Expected.	6 0	6 11	5 41 m 7 30 a	0 16 m 0 15 a
Th. 28	.....	5 59	6 11	7 35 m 8 43 a	1 54 m 1 48 a

MADAME CARLOTTA TASCA

Begs to announce that she is prepared to receive pupils for the Pianoforte, Organ, and Harmony. Communications may be addressed, care of Messrs. SOUNDY and Co.

MR. ALFRED PLUMPTON

Begs to announce that he is prepared to receive pupils for Singing, Piano, Harmonium, Violin and Harmony. Communications may be addressed, care of Messrs. SOUNDY and Co.

J. J. L. & B. DAVIS,

SURGEON DENTISTS,

7, RAMPART ROW, FORT, BOMBAY.

PAINFUL and aching Teeth medically treated and filled, thereby avoiding extraction and rendering them perfectly sound and useful for mastication.
N.B.—Charges strictly moderate.

BOMBAY VOLUNTEER RIFLES.

THERE will be the USUAL BATTALION PARADE TO-MORROW and on EVERY ALTERNATE SATURDAY till further order. WHITE UNIFORM, and FORAGE CAPS.

By Order,
T. DUNNE, Lieut. and Adjutant,
22nd March 1878.

TOWN HALL.

BOMBAY PHILHARMONIC SOCIETY.

PATRON.
H. E. THE GOVERNOR,
SIR R. TEMPLE, BART., G. C. S. I., &c., &c

HE COMMITTEE OF THE BOMBAY PHILHARMONIC SOCIETY BEG TO ANNOUNCE THAT
A GRAND EVENING CONCERT
OF
SACRED MUSIC
WILL BE GIVEN BY THE MEMBERS OF THE SOCIETY IN THE
TOWN HALL.
THIS EVENING
THE 22ND MARCH, AT 9 O'CLOCK, PRECISELY.

PROGRAMME.

PART I.

1. Organ Solo.....March.....Hill.
2. Aria (Bass) .....Pro Peccatis .....Rossini.
3. Preghiera (Soprano).....Mariani.
4. Aria (Tenor) .....If with all your hearts" ..Mendelssohn
5. Aria (Contralto) ....."O, Rest in the Lord" ..Mendelssohn.
6. Song (Baritone) ....."There is a green hill far away".....Gounod.
7. Chorus .....And the Glory of the Lord".....Handel.

PART II.

1. Organ Solo .....Andante .....A. Guilmant.
2. Duet (Soprano and Contralto).....Quis est Homo".....Rossini.
3. Aria (Baritone) ..." Arm, arm ye brave".....Handel.
4. Ave Maria.....(Soprano).....Cherubim.
5. Aria (Tenor).....Then shall the Righteous" Mendelssohn
6. Song. (Contralto).Nazareth.....Gounod.
(by special desire)
7. Chorus—Hallelujah.(Mount of Olives) .....Beethoven.

Conductor—MR. ALFRED PLUMPTON.

Tickets, Rs. 2 each—to be obtained from Messrs. SOUNDY and Co., where a plan of the Hall may be seen and seats selected. Back seats Re. 1; pay at the doors.

GRANT ROAD THEATRE.

SATURDAY, MARCH 23.

OFFENBACH'S COMIC OPERA, IN FOUR ACTS,
GENEVIEVE
DE
BRABANT.

DROGAN .....MISS ELCIA MAY.
Genevieve.....Mrs. H. Vernon.
Duke of Brabant.....Mr. H. Vernon.
Golo.....A. Plumpton.
Burgomaster (*his first appearance*) ....M. Comerford.
Charles Martel .....
Grab.....The two.....H. Vernon.
Pitou.....Gens d'Armes .....John Morris.
Oswald .....G. Wilson.

INCIDENTAL MUSIC.
THE BALCONY DUET,
CROWING CHORUS,
A CUP OF TEA,
THE ARMOUR'S DITTY,
SLEEP SONG,
GENS D'ARMES DUET,
&c., &c., &c.

PRICES OF ADMISSION.

Dress Circle.....Rs. 3
Stalls .....,, 2
Back Seats.....,, 1

Doors open at 8-30; performance to commence at 9 sharp.

Tickets may be obtained and seats secured at Messrs. SOUNDY & Co.

DOMESTIC OCCURRENCES,

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RS THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

EUROPE.

DEATHS.

BUCKLAND—February 12th, at Surbiton, Charles Basil, second son of C. E. Buckland, B. C. S., aged eleven months.

BOMBAY.

MARRIAGE.

SHAW—KING—March 20th, at the Mission Church, Girgaum, by the Rev. T. K. Weatherhead, LL, B., Mr. William Stewart Shaw, youngest son of the late Mr. James Shaw, of Dublin, to Edith Florence, eldest daughter of Mr. John O. King, Law Agent, Poona.

OTHER PRESIDENCIES.

BIRTHS.

SELLS—March 16th, at Mozuffernagar, N W P, the wife of Arthur Sells, B C S, of a son.

DEATHS.

GLASSUP—March 17th, at Serampore, Richard Glassup, E I Railway, aged 40 years and 8 months.
PETTIT—March 8th, at Khanpur, Upper Sinde, William Henry Pettit, Agent to Messrs Collins and Fetman, Contractors.
STUBBS—March 17th, at Lucknow, of diptheria, Euphemis Isabella Anne, eldest and dearly loved child of Lieutenant Colonel F W Stubbs, R A, aged 11 years.

The Bombay Gazette

FRIDAY, MARCH 22, 1878.

RUSSIA has now given her reply to England's demand that the Treaty of Peace with Turkey should be submitted to the European Congress. The reply is a direct refusal, qualified, in accordance with the usual evasiveness of Russian diplomacy, by the suggestion that the plenipotentiaries may discuss the clauses of the Treaty, apparently without having the right to modify them. We shall now see if the English Government has the spirit to accept this challenge, by declaring that England will be no party to a Congress called together to register a Russian settlement of the Eastern Question, and by summoning Russia to withdraw her troops from the shores of the Straits and the Ægean on pain of an instant declaration of war. Even the ingenuity of Lord Derby can hardly, we should think, extract from the insolent answer of Russia any fresh excuse for shuffling, or postpone any longer the disagreeable necessity of deciding whether he means to fight or to let the Russians have their own way. If England goes into the Congress with her freedom of action fettered by the conditions Russia wishes to impose, she thereby abdicates at once and for ever her Imperial position in the East.

THERE will probably be a lively discussion at the meeting of the Bombay Chamber of Commerce to-day on the subject of the purchase by Government of the foreshore properties. Mr. Bythell will move a series of resolutions, the first of which would commit the Chamber to the strange opinion that the Government should have consulted the Port Trustees as to the terms to be offered. Surely, it is self-evident that a transaction of the kind must be conducted secretly. What chance would the Government have had of getting the properties at a fair price if it had let all the world know beforehand that it intended to buy them? No doubt, in forming its decision, it must have considered carefully the opinions expressed by both the Port Trustees and the Chamber of Commerce as to the impossibility of allowing the Trust to go on working at a loss. Mr. Bythell's other resolutions are unobjectionable, but we think the amendment to be proposed by Mr. Forbes hits the mark, in recording approval of the course taken by the Government and confining the Chamber's efforts to the improvement of the new Port Trust Bill. The merchants experience so many advantages from the practice of unrestricted competition among the owners of foreshore properties, some of them, it is said, getting the use of docks and wharves for nothing on condition of taking their business there, that they are of course not likely to let it go without a struggle. The difficulty of the Government is to reconcile the interests of the general body of taxpayers, to whom the continuance of competition rates means a continuous succession of deficits, with those of the Bombay merchants. The principle that the trade carried over the bunders should pay interest charges on the cost of the accommodation thus provided is, in our opinion, a sound one, though a considerable deduction should first be made from the capital debt of the Port Trust not only on account of the contribution which the Imperial Government should make, and has made elsewhere in India, towards the construction of such public works, but also of the excessive prime cost of the various properties, which is due entirely to the wrong policy adopted by the Government in postponing for so long the necessary acquisition of the whole foreshore. We are informed that the Mazagon and Frere Directors refuse now to accept an offer which they would have jumped at some time ago, and that the Colaba Company and Messrs. Sassoon and Co. also ask for better terms. This resistance will, of course, be ultimately overcome, but it will be an affair of time and money. The merchants of Bombay are not unnaturally alarmed at the prospect of being compelled to pay 4 per cent. on a capital debt perhaps exceeding 4 millions sterling. Another risk which may well engage their attention is that the Government may raise the rates so as to yield more than the necessary interest on capital, and appropriate the surplus for the benefit of the Provincial revenues. It is all-important to introduce such provisions in the new Port Trust Act as will prevent such a misappropriation. The opinion of the merchants should of course be taken on this subject, and we are glad that the Chamber of Commerce intends to move in the matter at once.

IF the angel who offered to save Sodom and Gomorrah if he could find ten righteous men there had been suddenly confronted with the requisite number of respectable individuals, he could not have been much more surprised than the non-official community of India will be when they learn that the Government of India's financial policy has been openly condemned by an official of the standing of a Member of Council. The official circles of Madras are quite in a flutter over the conduct of Sir William Robinson, who has had the audacity to maintain that Government servants and professional men should be taxed for famine purposes as well as tradespeople, artisans, and agriculturists. Of course, he is assailed with the usual assertions of those official Buddhists who believe that it ought to be the highest aim of their life to merge their independence, consciences, and intelligence in the will of the Government of India. That class contemplate from afar the power of the Viceroy and his colleagues in rapt adoration, and think it a virtue to starve out every generous impulse that could by any possibility be distasteful to their gods. These slaves of power, these hunngerers after the *Nirvana* of easy appointments, are telling Sir William Robinson on all sides that he has not been faithful to his trust. Being a member of Government, he ought to have silently acquiesced in the opinions of his colleagues. He had no right to assert his individuality. It did not matter whether he felt that all classes of the community should, "in "the interests of principle, justice, and sound "policy," be taxed alike for the mitigation of famines, being a high Government official he should have choked his conscientious convictions, which with officials ought to have no existence in the presence of the will of the Government of India. These are the opinions which are hurled at Sir William Robinson at the present moment alike by people who ought to know better and by people who do not know better. Armed, however, with a good cause, he need not fear the attacks of assailants who are too narrow-minded to understand that a man's first duty should be to his country and his next to the Government.

The circumstances under which Sir William Robinson's remarkable public spirit has been developed are easily recited. When the Trades Licence Tax was first introduced in the Legislative Council of Madras, it was referred to a Select Committee composed of Sir William Robinson, Mr. Hudleston, Mr. P. O'Sullivan, Mr. G. N. Gajapati Rao, Mr. A. Mackenzie, and Mr. A. Seshiah Sastri. On

LATEST INTELLIGENCE

[REUTER'S TELEGRAMS.]

(*By Red Sea Cable.*)

THE INSURRECTION IN THESSALY.

LONDON, MARCH 21.

Hobart Pasha, on behalf of the Porte, has opened negotiations with the insurgents in Thessaly, and it is reported that he has offered them their autonomy.

THE PROPOSED CONGRESS.

LONDON, MARCH 21.

Russia declines to lay the Treaty of Peace on the table at the European Congress as demanded by England, though admitting that the Plenipotentiaries may discuss the clauses.

THE INCOMING MAILS.

ADEN, MARCH 21.

The P. and O. Company's Steamer Gwalior, with the outward English Mails of 8th inst., left here for Bombay at 11-0 p.m. last night.

LONDON, MARCH 20, APT.

The Liverpool Cotton Market closed dull. Surats dull.

The London Cotton Market has been quiet.

Fair Dholleras	4 15-16

In the Manchester Market there has been demand limited to actual wants.

3 per cent. Consols for Account	95⅛
5 per cent. French Rente, 1872	110
Bar Silver	54⅜
Exchange on India, 60 days' sight	1-8⅛
4 per cent. Government Securities	82½
4½ per cent. do.	82½
5½ per cent. do.	91½

The Agra Bank pays a dividend of 3½ per cent. for the half-year and carries to the reserve fund £30,000.

RATES OF EXCHANGE ON LONDON.

Bank Bills, on demand	1s. 8 11-16d.	per Rupee.
Do. 8 months' sight	1s. 9d.	"
Credits, "	1s. 9⅛.	"
Documents, 3 "	1s. 9 1-16d.	"
Sovereigns, each	Rs. 11-9	

THE PURCHASE OF THE FORESHORE PROPERTIES.

A MEETING of members of the Chamber of Commerce will be held to-day to consider the policy of the Government in proposing to buy up the whole foreshore of Bombay, and the following resolutions will be proposed by Mr. Bythell and seconded by Mr. Mowat :—

That this Chamber regrets that the Government of Bombay should have taken steps to buy up the foreshore rights in the harbour without having first consulted the Port Trust Board as to the advisability of the purchase, the terms thereof, or the financial settlement which the purchase will, if concluded, render necessary.

That this Chamber respectfully claims a right to be consulted before the local Government accept on behalf of the trade of the port any readjustment of the capital debt, or any further liability to pay interest in respect of expenditure on the foreshore property.

That if the sanction of the Government of India to the purchase of the foreshore properties has been given subject to the local Government undertaking that the trade of the port shall accept any such readjustment of debt or further liability to pay interest, then this Chamber protests most strongly against the purchase being concluded until the opinions of the Port Trust Board and of this Chamber shall have been taken and made known.

That the Committee of the Chamber be instructed to send in a respectful memorial, embodying the foregoing resolutions, to the local Government, with a request that a copy thereof be sent forthwith to the Government of India.

The following amendment will be proposed by Mr. J. A. Forbes and seconded by Mr. J. Y. Lang :—

That this Chamber regards with approval the purchase by Government of all the foreshore properties, but as the success of the undertaking will depend on the form given to the new Trust and the amount of its capital liability, the Chamber trusts that it will be consulted on the subject before any thing is decided as to the constitution of the Board and the re-adjustment of the debt of the Trust.

HIS EXCELLENCY the Honourable the Governor in Council has been pleased to reappoint the Honourable Mr. James Gibbs to be Vice-Chancellor of the University of Bombay.

MR. J. MONTEATH, C. S., has been appointed to act as Under-Secretary to the Bombay Government in the Political Department, while Mr. Nugent will act as Secretary to Government in the Revenue, General, and Financial Departments during the absence of Mr. Ravenscroft.

MR. CONDER, General Traffic Manager, G. I. P. Railway, has been appointed the third member of the Commission to inquire into the robberies of grain on this line. These robberies are much more serious than might be inferred from the fact that the Railway Company paid three lakhs of rupees in compensation during one half-year, for many very heavy claims are still unsettled. It seems doubtful if Mr. Conder is in his right place on the Commission, for the inquiry turns on the question whether his department or the police are at fault; and he should be a principal witness.

THE nomination of Mr. Lestock Reid to act as Revenue Commissioner, Southern Division, opens the way for the appointment of Mr. Pritchard, who already has charge of the Salt and Opium Departments, to be Commissioner of Customs in other departments also at Bombay. Mr. Pritchard is a man of ability and energy, and may probably be relied upon to introduce some wholesome and long-desired reforms in the administration of the Custom House.

THE New Bank of Bombay yesterday raised its rates of interest and discount one per cent. all round.

NOTICE has been given by the Bombay Government that heads of departments at the Presidency and in the Provinces are permitted to close their offices from Wednesday, the 17th proximo, to Tuesday, the 23rd idem, both days inclusive, for the Easter Holidays. Provision is to be made for the despatch of emergent business during the vacation.

IF native servants have no 'high life downstairs' simply because there is very seldom any "downstairs" in an Indian bungalow, they can occasionally discover very striking means of enjoying themselves in a glorious, majestic kind of way. Look at what has just happened in Poona, for instance. Dr. Bruce, Civil Surgeon, left Poona on Tuesday morning for Matheran. On Tuesday evening, his ghorawalla took his own family out in his master's carriage for a drive! The ghorawalla was drunk, so were two or three women who accompanied him in his royal career. The drunken coachman dropped the rains, the horses bolted, the carriage was smashed, the horses were injured, and the women were sent flying on to the road, shrieking as they flew. The catastrophe was complete. Two Europeans seized the horses, and took them and the remainder of the carriage to Dr. Bruce's house, while the drunken lot who had been thrown out of the vehicle went reeling homewards. We are afraid that those who saw Dr. Bruce's carriage in the possession of such queer company must have stared and wondered what could possibly have come over the generally beloved Civil Surgeon.

WE see it stated that at one time the Government of India was in doubt whether the vernacular press censorship ought not to be made applicable to English as well as vernacular papers. The mere fact of this being the case suggests that some day, when Imperialism has grown more tyrannous, the English press will be gagged as well as the native press, and Commissioners of Police, more or less intelligent and possessed of refined literary tastes, will be the only editors.

IN connection with the passing of the Vernacular Press Bill, it may be noted that, according to the report on the publications in the North-Western Provinces and Oudh during the year 1876-77, there were nearly a hundred newspapers in Upper India; many, however, lead but a struggling and sphemoral existence. It seems that "hardly a single newspaper can pay its contributors; few have a circulation of over a hundred and as few, or fewer, have advertisements. Some of them manage their rates of subscription in a curious fashion; Rajahs, independent chiefs, and rich people pay the highest rate; the second is for poorer subscribers; and there is even a third and lowest rate."

HIS MAJESTY THE KING OF PORTUGAL has accorded his sanction to the request of the Governor General of Goa to expose the body of St. Francis Xavier in December next to the veneration of the Roman Catholic faithful. His Majesty has recommended at the same time the adoption of such measures as may tend to the preservation of the body of the Saint, and that better arrangements may be made than formerly to give access to the body to the great number of people who are expected to be present to witness the exposure.

GOA, which was lately troubled about its Licence-tax, is now agitated with regard to a question of paying for the washing of the dirty clothes of Governors. On the death of the late Governor an item for "Dhobie" was specially sanctioned in order that the clothes of His Excellency might be washed previous to being sold by public auction; but the same item has continued to appear ever since, and the patriots of Goa want to know if they are to go on paying for the washing of Governors' old clothes.

MR. JUSTICE PINHEY gave an important decision at the High Court yesterday, in the case of Becher Akha and others, *vs.* Rustonjee Merwanjee and others, bearing on the registration law as laid down in Act 8 of 1871. The plaintiffs, Marwaree money-lenders, sued defendants to recover Rs. 2,038, being the amount of principal and interest due on a promissory note for Rs. 1,200 executed by defendants on the 24th December 1874. The plaint prayed that plaintiffs might be declared to have a valid equitable mortgage for the amount of their claim on the defendant's house to secure the repayment of the sum; and that, in default of payment, the house might be ordered to be sold and the proceeds applied towards satisfaction of the claim. The first two defendants are at present residing in London, while the third resides in Bombay, where the promissory note was executed, and title deeds of the house deposited with the plaintiffs. None of them appeared to defend the suit. The note, as was necessary under the Indian Evidence Act, was produced in proof of the terms of the alleged contract; but as it had not been registered, it appeared to his Lordship that there were strong reasons for considering that it was inadmissible. The plaintiff's counsel argued that it was admissible notwithstanding that it was not registered, and cited cases in support of his argument. His Lordship took time to consider his decision, which was given yesterday, and by which he refused to receive in evidence a document which, he said, the Legislature had enacted should not be so received. It seemed to his Lordship impossible to say that the promissory note did not come within one or other of the classes of documents referred to in section 17 of the Registration Act. It was a note which really contained the terms of the contract recited the consideration and the security, and declared the amount to be repaid to the mortgagees. His Lordship remarked that, although it was ap extremely hard case, he was bound to apply to it the extremely stringent provisions of the Registration Act and to dismiss the suit with costs.

THE traffic between India and Thibet is registered in Kumaon, Gurwhal, and Dehra Doon. The trade is in the hands of the Bhotias of the Upper Himalayas, who make trading journeys over the higher ranges once, twice, and sometimes oftener in the hot months, to barter with the people on the other side. In the cold weather, when the passes are closed, the Bhotias visit the marts in the inner hills, and buy new goods from the merchants. The imports from Thibet are, chiefly, horses and cattle, borax, salt, wool, and gold. The gold trade is said to be capable of development. Our chief export to Thibet is grain; half of the quantity sent being rice, and the other half wheat and barley. Chintzes are sent, too; some Rs. 10,000 worth in a year.

THE "intelligent native" is a fetish to many Englishmen—in England. In this country he does not appear to such great advantage, his sincerity in progress being considered too Chunder-Sennish. Such a meeting as was held last week in Calcutta gives a very fair idea of the real state of affairs as regards enlightenment and practical (not theoretical, be it remarked) liberality of conduct. A meeting was held at the residence of Baboo Sham Chund Mitter, in Manicktollah Street, by the leaders of the *Kaista* community, the object of which was to consider whether Monmotha Chunder Mullick, barrister-at-law, could be taken back into the *Kaista* society, if he consented to undergo the expiation ceremony prescribed by the *shasters* for sinners, as he had committed sins by crossing the Kallapani—that is, had gone to England—and eating and drinking publicly with the Europeans or *malachos*, which was contrary to the Hindoo *shasters*. It was resolved that Monmotha Chunder Mullick should forthwith undergo the *Praischitta* ceremony, and that after he has actually done that, he should be declared to be as good a *Kaista* as he was before he left Calcutta for England. It was also ordered that Mr. Mullick should forthwith undergo the ceremony by swallowing a good bit of cowdung, giving alms to the poor and the Brahmins, and lastly shaving his head, beard, and whiskers to clean himself of the sins he committed in the manner aforesaid. Mr. Mullick will probably consent to undergo this pleasant ceremony.

THE Cuddalore correspondent of the *Madras Athenæum* refers to the murder of Mr. E. Crabbe, of which we wrote yesterday, and says that the cause of the murder was that on the night of the 15th he, in a state of intoxication, assaulted a Pariah woman on the works and dragged her to his shed. Her husband and relatives hastened to the spot, and belaboured him so furiously, that he was found dead on the next morning. Nearly 20 of the culprits are arrested and kept under the custody of the police.

ON Tuesday, the thirteenth meeting of the Executive Committee of the Indian Famine Relief Fund was held in Calcutta. The Honorary Treasurer reported the subscriptions to date to amount to Rs. 1,37,903-13 11, and the balance at the Bank to be Rs. 33,488-1 8. Rs. 1,000 were ordered to be sent to Mr. Stern, Gorackpore, as a contribution to the support and maintenance of the orphans under his charge for six months. Mr. H. M. Scudder, M. D., President, Famine Relief Committee, North Arcot, applied for Rs. 5,000 on account of the famine operations in that district, but it was resolved that Dr. Scudder should be informed that the Committee feel bound to act upon the rule which has hitherto guided them with regard to applications from the Madras Presidency—that is, to remit all monies intended for that Presidency to the Central Committee at Madras, which is best able to judge of the urgency of the various local claims. The Committee then voted a further sum of Rs. 10,000 to Madras.

DURING the year 1876, no less than 1,339 persons were accidentally killed in Assam, 682 persons were drowned, and 208 succumbed to injuries inflicted by wild beasts. Of the remainder, 208 died from snake-bite, 19 by the fall of buildings, and 211 from "other causes." 800 wild animals were destroyed during the year, at a cost of Rs. 10,396.

MR. A. M. MONTEATH, Director General of the Post Office in India, is to leave the Bengal Presidency by the end of the current month. He comes direct to Bombay, and after inspecting some of the Post Offices here, as well as those on his way up the hills, will arrive at Simla about the 5th May.

WE observed in one of the Poona papers the other day a delightful "bull." The editor said "we are glad we never gave any place in our paper to the following story;" and then he prints the story at length!

IN noticing Mr. Wheeler's last compilation, the *Civil and Military Gazette*, which is usually very polite and kind to Mr. Wheeler, says:—We must, however, at the outset notice unfavourably the disagreeable extent of the mannerism Mr. Wheeler displays in his affectation of curtness and flippancy of phrase. The following extract might seem to be taken from some child's primer or spelling book:—

"Jehangir, son of Akbar, was an inferior man to his father.

"He is better known than any other of the Moghul Padishahs. Sir Thomas Roe was sent by James the First on a mission to Jehangir.

"The object was to procure the protection of the Padhishah for an English factory at Surat. Roe saw a good deal of Jehangbir. He describes him as a drunken sovereign, infatuated with a vindictive woman named Nourmahal. His reign was much disturbed by rebellions."

Then the reviewer, apparently sorry for what he has said, remarks—"Should Mr. Wheeler continue his labours in the compilation of similar records, we may hope that he will succeed in unearthing much more information of value, and that he will, in displaying it to the public, use to a still greater extent the undoubted power he possesses of putting it in a *most attractive form*!"

THE following letter, received by the Government of India from Her Britannic Majesty's Consul General at Cairo, is published for general information in continuation of Government Notification No. 576, dated the 20th February 1878:—

"I have the honour to inform you that at a meeting of the Egyptian Board of Health held on the 16th instant, the following decisions were arrived at:—

"1st.—The period of quarantine for the pilgrims in the camp at Tor is extended to 20 days dating from the last case of cholera.

"2nd.—The land transit through Egypt is closed to pilgrims until further notice.

"3rd.—Vessels employed in the transport of pilgrims which have had no communication with the camp at Tor, nor any suspicious case on board, will be allowed, after performing 15 days' quarantine there, to proceed to Moses Wells, where they must undergo a further quarantine of observation of from 3 to 5 days according to the decision of the Sanitary Commission at Suez, and they may then pass through the canal in quarantine with such bill of health as the Commission may think proper under the circumstances to give them, provided the owners give written security to send another ship on the requisition of the Sanitary Board to fulfil their contract to convey the pilgrims to their destinations.

"4th.—Vessels conveying pilgrims to Tor, and desiring to return to Jeddah or eastwards, will be allowed to do so, but with foul bills of health."

Few doctors who come to India have not had their own theory about cholera and its genesis. So it is not to be wondered at that Dr. Townsend, the Officiating Sanitary Commissioner with the Government of India, has promulgated his ideas upon the subject. In his recently published Sanitary Report, he endeavours to show that cholera is a catching disease, ordinarily disseminated by the use of water fouled by persons suffering from the malady.

AN appeal is about to be made to the friends and admirers of the late Bishop Milman for funds which shall be used in placing a memorial of him in Calcutta Cathedral.

MAJOR-GENERAL SIR ANDREW SCOTT WAUGH, K.C.B., F.R.S., died on the 21st ult. in London. He was born in 1810, the son of General Gilbert Waugh, Military Auditor-General, and was educated at Edinburgh High School, and at Addiscombe. He entered the Bengal Engineers in 1827, was for many years engaged in important astronomical, trigonometrical, and engineering surveys in India. In 1843 he became Surveyor-General, and from 1860 to 61 was commandant of Royal Engineers, Bengal. In 1857 he was gold medallist of the Royal Geographical Society, and in 1869, its vice-president. Sir Andrew was made a K.C.B. in 1860, and attained the rank of Major-General the following year. He was also a Fellow of Calcutta University and a D.L. for London. He was twice married; first, in 1844, to Josephine, daughter of Dr. William Graham, of Edinburgh, which lady died in 1866; and, secondly, in 1870, to Cecilia Eliza Adelaide, daughter of Lieutenant-General Sir Thomas Whitehead, K.C.B., of Uplands Hall, Lancashire.

THE ceremony of unveiling the Equestrian Statue of the late Earl Canning on the Maidan in Calcutta was to have been performed by the Viceroy on Tuesday evening.

M. VEUILLOT, it is generally supposed, would have preferred any other Cardinal as Pope to Cardinal Pecci, but, if so, he is certainly very adroit in concealing his disappointment. He has opened a subscription for a presentation to Leo XIII. as a "gift on his joyous accession," heading it himself with 10,000f., the residue of 15,000f. forwarded him by Pius IX. on the suppression of the *Univers* by Napoleon III. The late Pope, he explains, offered him altogether 32,000f. as consolation for the suppression, or as assistance in the revival of his paper; but only 15,000f. was accepted. M. Veuillot's brother, moreover, has been received by the new Pope, who said he had long been a reader of the *Univers*, praised his devotion to the Church, said the religious Press had an important part to play in firmly sustaining the rights of the Church, and sent a special blessing to M. Veuillot, whose services he warmly appreciated. From M. Eugene Veuillot's telegram it would be inferred that he had the interview, conversation, and blessing all to himself; but the editor of the *Union* telegraphs a substantially identical account, and it can only be supposed that the Pope had not the trouble of saying everything twice over, but that the journalists, though they ignore each other's presence, had a joint interview.

THE Prince of Wales' and the Duke of Connaught's lengthened sojourn in Berlin, where they stayed for the celebration of the marriages of the two Prussian Princesses, has given rise to many comments. Their Royal Highnesses, guests of their sister, the Crown Princess, whose antipathy to Russia is well known, were most heartily received at Berlin. Even the Berliners, generally so apt to pay homage to foreign royalty, were particularly exuberant in their expressions of welcome to the Prince of Wales. The absence of a Russian Grand Duke or other representative of the Czar at the nuptial ceremonies has attracted considerable attention. As the Emperor Alexander's mother was a Prussian Princess, it is certainly strange he omitted sending a delegate to the festive occasion. The Prince of Wales, during his sojourn in Berlin, was seen a great deal in the company of the King of the Belgians.

THE *Morning Advertiser* says:—"Lord Napier of Magdala and Sir Garnet Wolseley have only on two previous occasions served together. They met for the first time at the relief of Lucknow, during the Indian Mutiny, and were both present at the defence of the Alumbagh. Lord Napier being then Chief of the Staff to General Outram, while the future captor of Comassie was serving as a youthful captain with the 20th Light Infantry. Sir Garnet Wolseley in those days had barely completed five years' service, and was already decorated with the Burmese medal, the Crimean medal and clasp, the Orders of the Legion of Honour and the Medjidie, and the Turkish war medal. Two years later Lord Napier and Sir Garnet Wolseley met again in China, the former being then in command of the 2nd Division of our Expeditionary Force, while Sir Garnet, as lieutenant-colonel at 27 years of age, was serving on the Quartermaster General's Staff under that lamented officer, the late Colonel Kenneth Mackenzie. The two generals whose names are now on everybody's lips have since then not been brought together professionally."

THE *Globe*:—It is with difficulty that we can attach any weight to the rumour that, in the event of war, civilian doctors will be largely employed in the Army Medical Department. Such an instantaneous collapse of the new system on being first brought into practical operation would afford the amplest justification for even the strongest censures that have been passed on it. Mr. Meidon might advantageously elicit information on this important point when the resolution? If it be really the case that war would compel us to resort to the ranks of private practitioners for a supply of army doctors, the new system stands condemned, and not a moment ought to be lost in looking about for a substitute. Now, the old regimental arrangement, while not altogether perfect, perhaps, from an administrative point of view, gave very good practical results. Under it the supply of qualified doctors never ran short, while the men's health was cared for by medical officers who had a direct interest in its maintenance. These were certainly great advantages, and as they cannot be denied even by the most thoroughgoing advocate of "unification," we think it would be expedient to revert to the old system until a more perfect one is created. Since this latter process could not be effected without considerable delay, the country might find itself embarked in war without an adequate supply of army medical officers. As for the private practitioners who, it is said, are to be tempted temporarily into the service, their professional attainments, however great, would not make up for their lack of military experience. It is one thing to look after sedentary hospitals and to attend private families; quite another to discharge medical duties efficiently amid the hurry scurry and confusion of active service. The important point to bear in mind is that Mr. Hardy has himself admitted the present condition of the department to be unsatisfactory, and time being wanting at the present critical juncture for the creation of a perfect system, expediency points to the immediate adoption of that which until it was too hastily abolished, produced admirable results.

THE German engineers are making experiments with the electric light at Metz, in the hope of being able to use this vivid means of illumination in warfare. By reflecting rays of electricity upon the enemy's position, and thus exposing his doings through the night, you deprive him of any advantage during the period of darkness, either in the way of repose or in repairing damage done by day. The Metz trials have been very extensive, electric lamps of the most powerful character being used to shed their piercing light over the surrounding landscape. It was possible, we are told, to distinguish small detachments of troops, even when these were out of rifle-shot range—say 1,500 yards—and to fire upon them with accuracy with artillery. In these circumstances, therefore, it would have been impossible for an enemy to repair his earthworks unperceived, supposing they were not more than a mile distant under cover of the night, while at the same time the possibility of a night surprise on his part would be altogether out of the question. The electric lights used at Metz appear to have been unusually bright and piercing, huge magnet machines driven by steam power having been employed on the occasion; but it is not the first time, of course, that this means of illumination has been tried by military men. When the Germans were at Versailles, the electric light was frequently used in the French forts around Paris to sweep the neighbourhood of the glacis, and thus detect any forward movement on the part of the enemy. But in this case the electric light was a purely defensive measure, and not an offensive one, in the sense in which the Germans evidently intend to employ it. The old method is to make use of light-parachutes, discharged into the air by mortars, but these, if the wind is not favourable, illuminate one's own works quite as much as the enemy's. Moreover, to maintain a constant illumination it is necessary to maintain a constant fire of such projectiles. In this country, as our readers are well aware, we have for some time past experimented with the electric light in the Navy, both for night-signalling and for the detection of torpedo boats; and at this moment two of our finest battle ships in the Mediterranean—the Alexandra and the Temeraire—are provided with powerful electric lamps and reflectors.

THE *Republique Francaise* continues to argue against the utility, or even the possibility of a Conference. It asks with what forces England and Austria, the Powers most directly interested in Eastern affairs, would be ready to support the observations of their Plenipotentiaries. Not being able to speak for themselves, they would wish to speak in the name of the interests of Europe; but where is Europe, where is the general interest, the common idea, the political system, the bond which unites the different Powers together? If there had been a Europe to-day the affairs in the East would not have been allowed to proceed in the manner we have witnessed. The Conference would not know what to discuss, for, if asked to ratify the Russian conquests, to make the Porte a vassal of Russia, and to plant the sceptre of the Czar on the Black Sea, the Bosphorus, and the Propontis, it would naturally refuse to sign the abdication of Europe; whereas, if it is going to contest Russia's right to her booty, it will not be a Conference of peace. In the present state of Europe, the *Republique* thinks the Conference has every chance of increasing the confusion and still further disturbing the mutual relations of the Powers. This being the case, the organ of M. Gambetta advises the mere preparation of the bases of peace, and the following of the discussion on the treaty between Russia and the Porte by means of separate negotiation, each Power for itself.

PRESIDENT HAYES communicated his decision to veto Mr. Bland's Silver Bill in a message to Congress. The President therein states that it had been his earnest desire to concur with Congress in the adoption of such measures, tending to increase the silver coinage, as would not impair the obligation of contracts, either public or private, or injuriously affect the public credit. It was only in the conviction that this Bill did not meet these essential requirements that he felt compelled to veto it. Mr. Hayes then proceeds to point out the difference in the value of the gold and silver dollar, and reminds Congress of the sales of bonds for gold, on the understanding on the part of purchasers that they would be paid in gold. In view of that fact, it might justly be regarded as a grave breach of faith to pay them in silver. The capital defect in the Bill was that it contained no provision protecting pre-existing debts from its operation in case the coinage of silver which it created should continue of less value than that which was the sole legal tender when they were contracted. The silver dollar should be made legal tender only at market value. The standard of value could not be changed without the consent of both contracting parties. National promises should be kept with unflinching fidelity, and he (the president), could not sign a Bill which, in his judgment, authorised the violation of sacred obligations. The obligation of public faith transcended all questions of profit or public advantage, and the unquestionable maintenance of the public faith should ever be carefully guarded by the Executive, by Congress, and by the people of the United States. It was his firm conviction that if the country was to be benefited by the silver coinage, it could be done only by the issue of dollars of full value, which would defraud no man. A currency worth less than it purported to be could in the end defraud not only the creditors but all engaged in legitimate business, and most assuredly the daily labourer. The President sent in his veto of the Silver Bill on Feb. 28. It was immediately passed over the veto by both branches of Congress without debate. There was the same majority as before in the Senate, and a larger one in the House. The Bill is now law in the form adopted by the Senate on February 16.

THE cynical comments of the Russian press on English policy are hardly pleasant reading. "The 'spirited' policy," says the *Golos*, "which had long been announced with so much pompousness by the English Government has at length been carried out, after the statesmen of St. James's had for three years displayed their energy only in after-dinner speeches. The English fleet of war was ordered to pass the Dardanelles with or without the permission of the Porte, and the other naval Powers were also invited to take part in this heroic act. But," the *Golos* goes on to say, "such an ostentatious display of British power need not deter Russia from pursuing her objects. Russia has taken the initiative in all military and diplomatic operations; this alone compels her enemy to keep on the defensive and to be on his guard. The first act of this initiative was the concealment of the conditions of the armistice; it left the London Cabinet in complete uncertainty, and enabled us to take possession of the whole of Bulgaria. The second act will be our entrance into Constantinople; and Lord Beaconsfield will then be at his wits' end. In the tragical picture with which the English Cabinet wishes to frighten Russia and the whole of Europe there is a highly comic element. England has obtained just the opposite of what she sought for. By sending her fleet into the Sea of Marmora she tore up the Treaty of Paris—that treaty to which she clung with such tenacity and which was a sort of dogma of British policy."

THE TARIFF REDUCTIONS.

TO THE EDITOR OF THE BOMBAY GAZETTE.

SIR,—Having just read Reuter's telegram from Calcutta regarding the abolition of duty upon certain articles, I beg to point out to you a certain inconsistency as regards T Cloths, &c. It appears that the duty is now abolished upon only such qualities of under 18 reeds T Cloths as contain no yarn finer than 30s. It is well known, however, that the finer the yarns of a certain quality of T Cloths are, the lower the quality is. Because a quality of 17 by 18 Ts, weighing, say, 7 lbs., will contain more cotton if made of a heavier count of yarn than if made of a finer one, as in the second case to bring up the weight a greater amount of size would have to be used. By this new law therefore dearer qualities (under 30s) will be taxed, whilst cheaper ones (above 30s) will pass scot-free—a rule which, I need hardly mention, is against all principles of fair taxation and creates the suspicion that the framers of the new law had not a clear perception of manufacturing principles.

It may be urged against this view that, as T Cloths generally are expected to contain no finer yarn than about 30s, the new law virtually abolishes the duty upon all T Cloths generally counting up to 17 reeds. But anybody who is somewhat acquainted with the amount of size that is now used in all sorts of goods will readily understand that manufacturers will not be slow to find out that, by using finer yarns than 30s and making up the weight by sizing, they will command a larger sale for their T Cloth.

It is clear that the framers of the new law took only into consideration the yarns which are produced by native mills, which are under 32s, and upon these yarns they abolished the duty so as to satisfy Lancashire mill owners; and in so doing they have totally disregarded the fact of making the poorer consumers pay duty upon their cloths, and freeing the comparatively richer ones of the same disadvantage.

Bombay, March 20. P.

W. COOK (ex-Champion) has challenged S. W. Stanley two matches—one at billiards, Cook conceding 300 in 1,000, and another at pyramids. For twenty one games, Cook giving one ball; each match to be for 100*l.* a-side.

APROPOS of the plentiful distribution of Orders and Crosses, the following couplet is making the round of the Russian press:—

"Once, hanging rogues on crosses was in vogue,
But now they hang a cross on ev'ry rogue."—*Mayfair.*

Ellenor states that Lieutenant E. H. having declared that if he could he would sell his soul to the individual popularly supposed to deal in such articles, Lieutenant K. observed that the personage referred to would probably perfer waiting a year or two for his property, and so avoid needless expence. This reflection upon the value of Lieutenant E. H.'s soul led to a duel, Lieutenant K. losing the greater portion of his nose.—*Mayfair.*

AMONG the minor industries of great cities, that of picking up things in the streets is not the least lucrative. Besides the rubbish, stumps of cigars, for instance, which are turned to account, articles of real value are dropped daily by their owners. In Paris, the total number of articles found on the public highway and deposited by the finders at the Prefecture of Police during the year 1877 amounted to about 16,000, of which 4,650 were purses, bracelets, watches, jewellery, and gold and silver objects of various descriptions. The actual cash contained in the purses found amounted to 73,584f. 95c., to say nothing of the money value of the trinkets, watches, and other articles. A very small proportion of this property is ever returned to its owners. The police do their best by advertisement in the newspapers to publish the discovery of the lost articles, but with little effect, and, after a certain time, most of them are handed over to the finders. It would be a great convenience in London, and probably in Paris also, if there were an office for the general registration of lost property. A comparison of the register with the lists of unclaimed articles found in railway carriages, at the refreshment stations, and public vehicles, would, there can be little doubt, often lead to the restoration of property to its lawful owners.

ENGLISH VISITORS IN SAN FRANCISCO.—"Grace Greenwood" sends to the *New York Times* an account of a reception to San Francisco, where she was the guest of ex-Governor Stanford. While there, she says:—"A distinguished party of English tourists, Mr. Childers and daughter and the Hon. Mr. Vivian, M.P., and Mrs. Vivian, arrived from the east, bringing letters to Mr. Stanford. He took an opportunity of treating his visitors to a Chinese lunch at the best Chinese restaurant. We could have imagined ourselves in Hongkong. Nothing American or English met the eye. Chinese children came about us offering fans for small, and Chinese hands with that quiet familiarity and equality, joined to a suave and exquisite politeness, peculiar to their strange race. It was not necessary to glance at their quaint little wooden shoes and their quainter little pigtails to see that they were utter Celestials and interlopers, with no business to be on this freedom-favoured and gospel-blessed continent, patented for ever, by nature and Divine Providence, to the Anglo-Saxon race. The banquet consisted of about a dozen courses, all purely Chinese, and we made a gallant charge upon the first two. Mr. Childers and Mr. Vivian, bearing in mind that 'England expects every man to do his duty,' never flinched under the fearful ordeal, and the English ladies were not far behind them, and bore up and on pluckily and similarly." "One diabolical dainty of painted dough, done up in the form of pears, even Mrs. Vivian declined. At the last we had tea, which was tea." "In the evening Mr. Stanford, Mr. Childers, and Mr. Vivian, accompanied by a police officer, went through the lowest gambling houses and opium dens in the Chinese quarters. They saw, of course, a great deal of desperate gambling and not a few wretched creatures in the various stages of opium intoxication and ecstasy, but witnessed no violence, no quarrelling, no confusion. Such order, quiet, and good humour is the result of such a headquarter as this. I was a marvel to the English strangers, and they were even more astonished when told by their guide that only four or five policemen were required to keep a population of 40,000 Mongolian heathen in order."

BOMBAY.

POSTAL NOTICE.—Consequent on the admission of Persia into the General Postal Union, the following revised postage rates will have effect from the 1st March 1878:—

For each letter per ½ oz., 2 annas; registration fee, 4 annas.

For each newspaper per 4 oz., 1 anna.

For each packet of newspapers, printed papers, &c. per 2 oz., 1 anna and 6 pies.

The prepayment of letters is optional; the prepayment of newspapers and packets is compulsory. These rates carry correspondence to destination of any part of Persia, no additional charge being leviable on delivery.

Unpaid letters received from Persia will be charged at double the rate shewn above for prepayment from India less the value of any Persian postage stamps affixed thereto.

PROGRAMME OF MUSIC to be played by the Band of H. M. 66th Berkshire Regiment at the Colaba Band Stand this evening at 6 p. m.

March	Bird of the Desert ..... Aron.
Overture	Mozart ..... Suppe.
Waltz	Carnevals Bilder ..... Strauss.
Selection Op.	Belisario ..... Donizetti.
Fantasia	Alpine Echoes ..... Herfurth.
Galop	Damen ..... Parlow.

F. M. KLEINSTUBER,
Bandmaster, H. M. 66th Regiment.

STATEMENT OF SILVER BALANCE IN THE MINT.—The value of silver in the Mint on the morning of the 11th March 1878 was Rs. 1,85,57,988, add silver received during the week Rs. 19,11,800. The sum of Rs. 19,98,000 in new coin was paid during the week; the balance left was Rs. 1,84,71,788. There is in addition bullion valued at Rs. 63,04,142 belonging to private individuals deposited in the Mint vaults and awaiting assay.

JAMSHEDJI NAOROZ.—Yesterday, the 21st March, corresponding with the Vernal Equinox, was the Jamshedi Naoroz, or new year's day, of the Parsees and other races, which date from the time of Jamshed, the third King of the Peshdadian dynasty. He was the first king who introduced amongst the ancient Persians the principles of civilization and the proper mode of reckoning time, commencing with the solar year. The Parsee Freemasons of Bombay celebrated the festival on Wednesday evening last; at the Freemasons' Hall, Nesbit Lane.

MORTUARY RETURNS.—The total number of deaths registered during the week ending Tuesday, 19th March, was 531, being 35 less than in the preceding week, 193 less than the total of the week ending 20th March 1877, and 50 more than the mean of the corresponding period in the preceding five years. During the week 260 births were reported in the different districts of the city. The rate of mortality per 1,000 of the population was 41·39. There were 165 deaths from remittent fever, which are 13 less than the previous week and 115 less than the same period last year. There were 49 deaths from cholera last week as compared with 59 during the previous week. The deaths from diseases of the respiratory system, diarrhœa, and dysentery were last week 41, 22, and 31, respectively, as compared with 40, 17, and 25 last year.

AN OLD OFFENDER.—Geega Ossman, a reputed thief, was yesterday sentenced to two years' rigorous imprisonment by Mr. Nana Morojee for stealing two *dhoturs*.

A REFRACTORY SEAMAN.—John Nevin, a seaman of the British ship Nankin, was yesterday sentenced by Mr. W. Webb, at the Fort Police Court, to one week's hard labour for wilful disobedience on board ship.

A BREACH OF THE LIQUOR LICENCE.—J. F. DeSa, a shopkeeper at Matherpacoady, was yesterday charged, at the instance of Mr. Constable Jones, before the Hon. Mr. Dossabhoy Framjee, with illicitly selling spirituous liquors by retail. He was fined Rs. 5.

KNIFE ASSAULT.—A Mahomedan weaver, named Abdoolla Deen Mahomed, was yesterday sentenced by the Hon. Mr. Dossabhoy Framjee, at the Girgaum Police Court, to twelve months' rigorous imprisonment, for attempting to cause grievous hurt with a knife to Pearee, woman.

THE SUSPICIOUS DEATHS.—The adjourned inquests into the circumstances connected with the deaths of Hunnoo Daggoo, a Municipal sweeper, and Bheema, woman, a basket coolly, was held on Wednesday at the J. J. Hospital, when the jury came to the conclusion that the death of each of the deceased was caused by opium.

OUR THEATRE.—Writing about the scanty patronage which the upper ten of Bombay society have been giving Mr. Fairclough, the Bombay correspondent of the *Madras Athenæum* remarks:—"It is true that the theatre here is an unwholesome and disreputable place, but whose fault is this, the actor's or the public's? I know many a respectable town in Germany and France which can boast a theatre which shames the second largest city of the British Empire. I do not say these things out of pity for Mr. Fairclough, because a man of genius is, *ipso facto*, higher than and superior to the majority of his cold and selfish patrons. I say them out of pity for the city of Bombay, too indolent and dull to understand the slough of materialism, monotony, and selfishness in which their lives are sunk."

DISHONEST SERVANTS.—Bapoo Luximon, a domestic servant in the employ of Lieut. C. E. Bedford, residing at Colaba, was yesterday charged before Mr. W. Webb, at the Fort Police Court, with dishonestly attempting to appropriate a Government currency note for Rs. 100, the property of his master. The note was discovered in the folds of the prisoner's turban. The prisoner in his defence stated that he had forgotten all about the note. He was convicted and sentenced to six months' hard labour in the House of Correction.—A similar charge was preferred before the same Magistrate yesterday, in which Marootee Rowjee, a groom in the employ of the Bombay Tramway Company, was charged by E. DeSouza, a conductor in the employ of the same company, in respect of a currency note for Rs. 10, the property of the complainant. The prisoner had picked up the note for Rs. 10 as it dropped from complainant's handkerchief, and had hidden it away in a bag of bran. The note was found among the bran, and the prisoner confessed that he had put it there and asked for forgiveness. He was sentenced to three months' hard labour in the Common Jail.

INSOLVENT DEBTORS' COURT.

AT a regular sitting of the court on Wednesday, the following matters were disposed of by the Hon'ble Mr. Justice Bayley:—

RE HAJEE ALI MAHOMED RAHIMTOOLA.

Mr. Vicajee, on behalf of an opposing creditor, applied that the insolvent's petition be dismissed for want of prosecution. The insolvent did not appear; and the petition was dismissed.

RE BRIJMOHUNDAS RUSHIDAS.

Mr. Dhurandar, for the insolvent, applied for an interim order. His Lordship remarked that the insolvent's salary was only Rs. 60 a month, and yet he failed for Rs

they now regard us; love is lost and respect is following it, owing greatly to the Russian influence which is perpetually at work disparaging England and English actions. The episode of the attempted entrance and subsequent retreat of our fleet from the Dardanelles gave rise to many reflections in the Turkish mind—whether true or not it is not for me to discuss—and by it the prestige of England certainly sank several degrees as witnessed by the insulting placard posted on the Embassy gates, somewhat to this effect:—"Lost, a valuable fleet, somewhere between the Dardanelles and Besika Bay. The finder will be handsomely rewarded on applying to M. Layard." This gratuitous piece of insolence was very significant; in fact, for two or three days every Turk inquired chaffingly, "Where is your fleet?" and the Greeks took up the strain. Such was the valentine which England had the honour of receiving at her Embassy from her old love, Russia, this year; for it is notorious that the placards were printed and posted by Russian agents. Considering that the Russians are now actually in the town, the quiet that reigns is rather extraordinary.

One anecdote, showing the state of the town, before closing this letter. Three Englishmen were out shooting on Friday, and when within ten minutes' walk of their own house were attacked by Pomaks, who drew knives and demanded their valuables. One of the party having a revolver produced it, but from the extracting rod having slipped into one of the chambers it would not revolve, and was consequently useless. Perceiving this at once, one of the Pomaks walked coolly up, first took the pistol, and then relieved the party of their watches and purses and let them depart—"with pockets light as the Pomak's heart." No redress was possible.

THE PASSAGE OF THE DARDANELLES

The following interesting description, of the passage of the Dardanelles by the English Fleet is from a correspondent of the *Standard*:—

On the 9th Feb.—Saturday last—Admiral Hornby, acting under instructions from home, took five of the ships under his command up the Dardanelles. We steamed up to Chanak, asked permission to pass, were refused, and came back to Besicka Bay. Bitter was the disappointment, loud the groans, when our British sailors saw their ships turning back to the old anchorage; but a gleam of hope remained in the fact that orders were given to bank fires ready for ten knots steaming at 20 minutes notice. We remained in a condition of excitement and extreme tension for the next three days, for it very well known that the admiral was keeping up constant telegraphic communication with the Admiralty, and the signal "Telegram on shore" was constantly being made. On Tuesday, the 12th, a rumour got about that the fleet had orders to enter again the Dardanelles, and this was confirmed by the circumstance that the admirals and captains of the fleet held a meeting on board the Alexandra, Admiral Hornby's flag ship, a meeting which was neither more nor less than a council of war. And our surmises proved true. When the captains returned on board their ships it was made known that to-morrow the fleet was to go up the Dardanelles, and at all hazards to force the passage, leave or no leave.

Now arose in the fleet such excitement as had not been known in the British navy for many a long day. Sir John Duckworth and his famous passage, seventy-one years ago almost to a day, were the staple subject of conversation, while maps were studied and books of naval history referred to.

Admiral Hornby's orders were lithographed, and a copy sent to each captain. They contained perfect, explicit instructions what to do, how to act, together with plans of the principal fortifications; in fact, they were models of despatches, clear and precise.

On Tuesday night the weather, which had been threatening, became very bad. The barometer fell, a strong wind blew, and a heavy sea got up from the NNE. When the bands were turned in the morning the top gallant masts and all superfluous gear aloft were got on deck; hammocks put into the tops for the riflemen, and the Gatling guns ranged alongside them.

The morning was dreadful, rain came down in torrents, a dense haze over the water obscuring the land, the wind high and bitterly cold, the sea rough and tempestuous. At 8-30 a.m. the ships formed into two lines, passing up the coast in the teeth of a gale of wind which increased in severity the closer the squadron got to the narrow entrance of the Dardanelles. At 10.15 a.m. the fleet passed the Castles of Europe and Asia, steaming in the following order:—

Starboard Division—Asiatic side.—Alexandra (flag) Sultan, Temeraire.

Port Division—European side.—Agincourt (flag), Achilles, Swiftsure.

About eleven o'clock snow began to fall, blinding those on deck, and completely obscuring the land; in fact, the dangers of navigation seemed almost worse than the gauntlet of the forts. The officers had an early meal, as also the men; and this over, quarters were sounded, and then the admiral's plan of attack was made known. The guns were loaded with heavy charges of powder and Enarpnell shell, trained on the beam, and run out just level with the battery ports. But these messengers of death had a smiling face upon them, for the tompions were in, and everything looked peaceful. The tops were filled with riflemen, and Gatling guns and all torpedo defences prepared, but nothing warlike was to be seen. Admiral Hornby's instructions were to pass peacefully if possible, not to make any demonstration calculated to excite the Turks into a breach of the peace, but if the forts did open fire upon us then——. These were the orders: If any of the forts fire at and hit any ship of the squadron the two divisions were to attack and to silence the two forts above Chanak—Forts Namazieh and Chanak Castle.

At 2-30 p.m. the ships arrived off the first point at which any serious resistance was expected. This was a 40-ton Krupp gun, mounted in an earthwork some three miles below Chanak. The orders respecting this formidable piece of ordnance were:—The ships will pass within 200 yards of the gun, their broadsides bearing on it in succession; if the Turks fire it, it is to be dismounted, and the works around it destroyed.

At a speed of eight knots, surrounded with a dense fog, the snow falling thickly, the wind howling through the rigging, the squadron groped about for this wretched gun. It was luckily seen; so, in pursuance of orders, the ships formed into single line and awaited the result. Breathless silence reigned over the ships, broken only by the dull thud, thud, of the engines; yet beneath that quietude was the great excitement. At the guns stood their crews, one man ready to slip out the tompion, the others to run the gun out, while the captain of the gun stood immoveable, lanyard in hand, one jerk of which would have sent the enormous shell spinning on its errand. Our hearts were in our mouths as the flag ship came abreast of the Chanak gun; the little puff of smoke, the flame, the crash, were eagerly watched for, while minutes seemed years. At last relief came; we had passed in peace, and the tension was removed.

Let me pause a moment to recount the power of the English Ships, and as armour is not of much utility at 200 yards we may dismiss the construction of the sides of the ships at once to number the guns. The Alexandra's broadside was composed of five 18-ton guns and one 25-ton; the Agincourt's of seven 12-ton guns; the Achilles', of eight 12-ton guns, and one 9 tons; the Sultan's, of four 18 ton guns, and one 12-ton; the Temeraire's, three 25-ton guns, and four 18 tons; the Swiftsure's, five 12-ton guns, and two 64-pounders; making a total of four 25-ton guns, thirteen 18-ton guns, twenty-one 12-ton guns, and one 9-ton gun, or across available total of forty guns.

Having passed the gun, our attention, or rather our ears were riveted to the two forts above Chanak. As the big gun did not open its fire upon the squadron, we did not expect to hear much of the great batteries which we were now approaching. I have said "ears," for it was absolutely impossible to see anything of the shore. As the town of Chanak was passed the wind increased in force, the fog thickened, the snow and sleet fell worse than before, blinding the officers on the bridges, and biting ears, cheeks, and noses. The current, too, was dead against us, and was running nearly four knots. In this fearful weather, when neither ships ahead or astern were visible, and guided only by the hoarse cry of the leadsmen in the chains, did the squadron pass the narrows of the Dardanelles, here only three-quarters of a mile broad. At a speed of eight knots against the wind and current the forts of Chanak and Iscala and Namazieh were passed. Breathless silence prevailed on board the ships when these formidable batteries were being passed; they were the only point of serious resistance, added to which the Turkish authorities had given us the pleasing information that torpedoes had been laid down between the opposite forts. But no—nothing occurred to bar our progress up the Straits; no torpedo exploded under our bottom, and no shell came crashing against our sides. For the next two miles we were passing smaller forts and earthworks, but of these we took no notice, as they could all have easily been disposed of by a few shells.

Fort Namazieh would not have been such an easy nut to crack. It mounted twelve 18 ton Krupp guns behind heavy earthworks faced with stone. The magazine, however, was very much exposed, and one of our Shrapnell shell struck it the whole would probably have exploded. The rear of the fort appeared wholly undefended. At 3-30 p.m., we passed Cape Sestos, not that it could be seen, but the position was judged from the soundings. Here the passage widens, and remains so to about two or three miles across. So having passed all danger, and there being no more fortifications to encounter, the orders were given to unload the guns and to return the shell and powder to the magazine. With a feeling of relief the guns were reduced to a peaceful condition. Speech that had been pent up during the past two hours now came forth, and tongues that had been tied were loosened in an incessant chatter. A flood of excitement was poured out; what would have been done had the Turks fired upon us, and how disappointed many were that we had been allowed to pass in peace, and yet that peace was a close shave of war. The Constantinople authorities had given orders to the forts to resist the passage, and it is stated that it was only the interference of a person high in authority in the Turkish service that prevented bloodshed; this official, at the last moment, countermanded the Constantinople orders on his own responsibility. On the other hand, it must be remembered that the fog was so thick that the gunners in the forts could hardly have seen the ships. Their circumstance was, of course, a mere chance, a meteorological freak. Off Karakova, in the Hollespont, the fog suddenly lifted, and, with a clear passage before us, we rattled on at full speed, anchoring before the town of Gallipoli exactly as the clock struck six, having been eight hours on the journey.

Gallipoli was apparently deserted; but the fact was that the inhabitants had retreated to their houses and had barred themselves in. The poor things, mostly women and children, had taken fright at the sudden appearance of the English squadron, and were under the impression that we were about to bombard the town while the Muscovs assaulted the lines.

Part of the squadron (Agincourt and Swiftsure) remained there to watch the movements of the belligerents; the remaining ships (Alexandra, Temeraire, Achilles and Sultan) got under weigh the next morning and proceeded to the Sea of Marmora. The morning was bitterly cold, a cutting northerly wind was blowing; but there was no snow or sleet and the ice shore was nearly all cleared close to the Gallipoli lines and could see Fort Victoria and line after line of white tents stretching across the hills, while the soldiers were very busy throwing up rifle pits and making various kinds of defences. The fort had one very big gun pointed towards the spot whence Gourko and his troops are expected to issue.

On the morning of the 15th the squadron anchored off Prinkipo, Prince's Island, some ten miles from Constantinople. Very disappointing to see the minarets of the city in the distance only. No officer is allowed to visit the place at present.

Our stay at Prince's Island was very short, because we were within the lines laid down by the terms of the Armistice to be held by the Russians, and soon received notice to quit. The squadron was rapidly coaled, and left on the night of the 17th for Tuzla Bay. This place is about eight miles distant east from Prince's Island. It is a snug, sheltered anchorage, and just outside the boundary lines. Evidently we are not going to be caught asleep. Steam is kept up ready at a few minutes' notice, night or day, and after sunset the little black torpedo launches go prowling round and round the squadron. *Si vis pacem para bellum* is evidently Admiral Hornby's motto. Our future movements are, of course, very uncertain, but one question fills all our minds, "How and when shall we make our return passage through the Dardanelles?"

Holloway's Pills.—The Female's Friend.—The wonderful cures effected by these Pills have alone enabled them to withstand the most opposition for years. They are valued at the humblest hearths as well as in the houses of comfort and wealth. Holloway's Pills work a thorough purification of the whole system without disordering weakening, or otherwise interfering with the natural action of any organ. They are admitted to be the best restorers of appetite, courage, and perfect health to the most delicate constitution. They give colour and freshness to the face, and by their genial alterative properties eradicate from the system the germs of complaints which, by the retention of humours, cossign to a life of thousands of females annually to an early grave, who might, by the use of these Pills, be spared to their families and friends.

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Interest is allowed on Current Deposit Account at 2 per cent. per annum on the daily balances up to Rs. 1,00,000 but no Interest will be allowed on balances under Rs. 1,000.

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The Bank receives Money on Fixed Deposits and allows Interest thereon as follows:—

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Do. do. 12 do. do. 5 "

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By Order of the Directors,
WM. A. BAKER, Manager.

Bombay, 1st December 1877.

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ONLY TWO MEDICINES REALLY ACT UPON THE LIVER;

One Mercury or Blue Pill, the other Dandelion. Thousands of Constitutions have been destroyed by Mercury, Blue Pill, of Calomel. The only safe remedy is

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By Order,
G. W. FORSTER, Secretary.

22, Cockspur Street, London.

The following Officers, from whom may be obtained the Rules and Regulations of the School, as also the Voting Papers for each Election, have also kindly consented to receive Donations and Subscriptions on behalf of the Institution:—

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WITH KEYLESS MOVEMENT, Jewelled in many holes, and with crystal glass front and back, so that both dial and works are visible to the eye. Being keyless, is neither requires to be opened to wind it, nor to set the hands. This in India, is a great advantage, dust and damp being kept out. It has a black dial which is very useful for seeing the time at night. Cash price Rs. 50.

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For showing at the same moment the times of two different places.

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All natural Wines are guaranteed pure, as the sources are known and can be relied on.

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Sillery Extra,	extra Dry ...	28 8	...	16 0
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Whisky old Blend of Campbeltown and Ben Nevis ...22 0
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WATCHES under Rs. 50 are guaranteed for one year, above Rs. 50 for two years, accidents excepted.

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